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Irish Times 'Phone Numbers—Dublin (31 Westmoreland Street) 76555; Cork (15 Cook Street) 1506; Limerick (6 William Street) 472; Belfast (58 Donegall Street) —21787; London (69 Fleet Street)—Central 4350.

BIRTHS.

BROWNLEE—July 15, 1940, at the Leinster Nursing Home, to Althea (*née* Cooper), wife of Alec G. Brownlee, 213 Howth road, Raheny, a son.

CARROLL—July 5, 1940, to Sheila (*née* Franklin), wife of J. S. Carroll, 10 Fortfield Park, Terenure, a son.

McCULLAGH—July 7, 1940, at Mellifont Nursing Home, Dun Laoghaire, to Flo (*née* Davey), wife of John Bentley McCullagh, 18 Spencer Villas, Glenageary, a daughter (Joan).

TAYLOR—July 22, 1940, to Betty and George Taylor, of "Failte," Stourport-on-Severn, a son.

MARRIAGES.

NICHOLSON and TALBOT—July 6, 1940, at Cashel Cathedral, by the Rev. M. J. Talbot, B.A., Cyril Brasier Blackwood, eldest son of the Rev. T. W. B. and Mrs. Nicholson, Abington Rectory, Murroe, Co. Limerick, to Hilda Sophia, elder daughter of the Very Rev. the Dean of Cashel and Mrs. Talbot, the Deanery, Cashel

STITT and OLIVER—July 13, 1940, at Kingstown Methodist Church, by special licence, by the father of the bride, Lieutenant W. V. Stitt, R.N., son of Surgeon Lieutenant-Commander Stitt, R.N., and Mrs. Stitt, Warrenpoint, to Katherine Vivienne Cecil, elder daughter of Rev. W. J. and Mrs. Oliver, Kingstown, Co. Dublin.

DEATHS.

BROPHY—July 23, 1940, at her residence, 21 Botanic road, Glasnevin, Sarah, relict of the late Walter Brophy. R.I.P. Deeply regretted by her sorrowing family. Funeral arrangements later.

COLBERT—July 22, 1940, at 15 Percy terrace, Waterford, Brigid Ann (Nannie). Remains were removed to St. John's Church at 8 o'clock last evening. Office and High Mass at 10.30 this (Wednesday) morning. Funeral immediately afterwards to St. Mary's, Ballygunner.

DUFFY—July 22, 1940, at his residence, Nutgrove House, Rathfarnham, Francis P., the beloved husband of Alice Duffy, and youngest son of the late Richard and Jane Duffy, 12 Parnell road, Harold's Cross, late Principal, Rathfarnham Boys' N.S. Very deeply regretted by his sorrowing wife and children, brothers and sisters, and a large circle of friends. R.I.P. Remains were removed to the Church of the Annunciation, Rathfarnham, last evening. Funeral to Mount Jerome after 10 o'clock Mass this (Wednesday) morning.

HUMPHREYS—July 22, 1940, Major W. M. H. Humphreys, late Royal Munster Fusiliers, of Broomfield House, Midleton, Co. Cork. Funeral to-day (Wednesday), July 24th, at 2.30 p.m., Midleton Church.

MACBETH—July 21, 1940, Gwen, youngest daughter of the late R. Macbeth, Agent, Bank of Ireland, Waterford, and granddaughter of the late John C. Garvey, D.L., Murrisk Abbey, Westport.

O'CARROLL—July 22, 1940, Dr. James O'Carroll, Dromahair, Co. Leitrim. R.I.P. Requiem High Mass in St. Patrick's Church, Dromahair, at 11 o'clock (S.T.) today (Wednesday). Funeral to Creevelea Abbey at 3 o'clock same day.

O'CONNOR—July 22, 1940, at 4 Ranelagh road, Mary (Pollie), beloved wife of John O'Connor, to the inexpressible grief of her husband, sons, daughters, brothers, brother-in-law, sons-in-law, nephews, nieces, and large circle of friends. R.I.P. Remains will be removed to the Church of Our Lady of Refuge, Rathmines this (Wednesday) evening, 6 o'clock. Funeral to-morrow (Thursday) morning after 10 o'clock Mass to Mount Jerome.

TURNER—July 23, 1940 (suddenly), at a Dublin Hospital, George Turner, of Lisgar, Bailieboro', Co. Cavan. Funeral to-morrow (Thursday), 3 p.m.

ANNOUNCEMENTS received late for this Column will be found on Page 4.

ACKOWLEDGMENT.

SWEETLOVE—The sisters and relatives of the late David M. Sweetlove, 5 Richmond road, Drumcondra, wish to return sincere thanks to all those who sympathised with them in their recent sad bereavement, also those who kindly sent floral tributes, and trust this will be accepted in grateful acknowledgment.

IN MEMORIAM.

ARMSTRONG—In loving memory of my dear husband, Joseph Atkinson Armstrong, Waverley, St. John's road, Sandymount, who died July 24th, 1939. "For ever with the Lord."

BARRY—First Anniversary—In undying memory of our darling mother, Margaretta Maud Barry. R.I.P. Never forgotten by her son, Claire, and her ever-loving grandchildren.

COOKE—In loving remembrance of my dear wife, Alexandra Jane Cooke, called Home 24th July, 1939.—James.

SHAW—In ever-loving memory of my dear wife, Annie Mills Shaw, who died in Belfast on July 24th, 1930.—W. R. Shaw.

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The above is a delineation of a reader's character from her handwriting. See others in the
Weekly Irish Times

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CITY EDITION
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PRICE TWOPENCE. DUBLIN, WEDNESDAY, JULY 24, 1940. VOL. LXXXII. NO. 25,907.

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BROADCASTING—PAGE 4

MISCELLANEOUS

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BY ROBERT POWER,
IN THE "WEEKLY IRISH TIMES"

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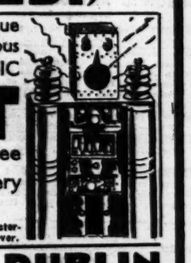
IRISH TIMES, LTD., WESTMORELAND STREET, DUBLIN. 'PHONE 76555. BRANCH OFFICES—BATHMINES: Castlewood Avenue, Wednesday (Half-day) closes at 1 o'clock. 'Phone 91951. BELFAST: 58 Donegall Street. 'Phone 21787. CORK: 15 Cook Street. 'Phone 1506. LIMERICK: 6 William Street. 'Phone 472. LONDON: 69 Fleet Street, E.C. 4. Central 4350. MANCHESTER: Winter's Buildings, 30 Ann Street. Blackfriars 6543.

SCHOOLS & COLLEGES.

BERENTWOOD PUBLIC SCHOOL, SOUTHPORT. Headmistress—Miss Dalgleish, B.A. (Oxon.). SCHOOL PREMISES AVAILABLE FOR AUGUST.

CORK BRANCH OFFICE,
15 COOK STREET.
ADVERTISEMENTS RECEIVED UNTIL 3 p.m. EACH DAY
FOR INSERTION IN NEXT DAY'S ISSUE.
'Phone: Cork 1506. Office Hours 9 a.m. to 6 p.m.

CLERYS
STOCKTAKING SALE
Only one half-price day during Sale! Thousands of lengths both long and short, of Lovely Silks, Cottons, and Wool Materials, also Furnishing Fabrics at half the marked prices. Shop early and get the pick of these to-day.

ODD LENGTHS & REMNANTS AT HALF PRICE
HALF-PRICE REMNANT DAY TO-DAY (WED.)
Over 20,000 People have seen this unique sensation. It's amazing and mysterious
THE NEW PSYCHO-TELEPATHIC
ROBOT

Clerys Invite YOU to come and see it This Week on the Grand Gallery
ADMISSION FREE
Presented by the inventor, Mr. Stanley Morris. Free character-reading by Robot to purchasers of goods value 1/- or over.
CLERYS DUBLIN

EMPLOYMENT WANTED CONTINUED.

HOUSEKEEPER, thoroughly experienced, excellent cook, good manager; highly recommended. Address "Z 1612, Housekeeper," this office. 23 F

HOUSEMAID, young, experienced; hotel; good references; disengaged.—M 279, this office.

HIGHLY qualified Lady requires situation, Assistant Manageress; excellent references. Address "Z 1622, Lady," this office.

HOUSEMAN, 22, seeks Work, do gardening, carpentry or any class of work; T.T. Address "Z 1615, Houseman," this office.

KITCHENMAID, young, experienced, hotel or club; good references; disengaged.—M 260, this office.

LADY, owing to war, desires position of trust; would housekeep, country gentlemen or hotel, where help is given; first-class references; interview. M 302, this office.

LADY Cashier, understands all office routine; very highly recommended.—M 268, this office.

LADY Cook-Housekeeper, with diploma, hospital experience, understands Ags., Exc, desires engagement. Address "Z 1621, Cook," this office.

MacMANUS—All bearing this name should see the Irish Family Names feature in the "WEEKLY IRISH TIMES" to-day. Price twopence. 23 F

REFINED country Girl, 28 years, competent Cook and Housekeeper, wants post, housekeeping, one lady or gentleman; highly recommended.—M 323, this office.

SHILLROOM Maid or Housemaid, experienced; hotel; city, suburbs; recommended.—M 301, this office.

TRANSLATIONS—Irish, Spanish, French, German, Modern Greek, Russian.—Language Bureau, 4 Nassau street, Dublin. 20 D

WAITRESS or Housemaid-Waitress, hotel, town or country; recommended.—M 267, this office.

WAITRESS, experienced, well recommended; hotel; town or country; disengaged.—M 278, this office.

WAITRESS or Housemaid Waitress; hotel; city or near; recommended.—M 271, this office.

YOUNG lady, Companion Help or Mother's Help; recommended. Address "Z 1609, Help," this office. 23 F

YOUNG Man seeks situation as House Parlourman; town or country.—M 325, this office.

YOUNG Man, 27, strict T.T., wants position with gentleman or lady, do all work; excellent references. Address "Z 1619, Man," this office.

YOUNG Girl wishes to be trained as House Parlourmaid; highest references.—Harte's Newsagency, Mountmellick.

YOUNG Man, fast worker, well recommended for work specified, will erect private Anderson Shelters, or dig and complete same, 1/6 per hour; South side.—24, Irish Times Branch Office, Baggot Street Bridge.

YOUNG Lady, 20, wishes to hear of vacancy, Grocery and Books; three years' experience; excellent references. Address "Z 1616, Lady," this office.

LEGAL APPOINTMENTS.

CITY Solicitor's Office REQUIRES an experienced CLERK; costs, conveyancing and court practice. Apply, with copies references, stating experience and salary expected, M 251, this office. 22 C

MONEY, PARTNERSHIPS, INVESTMENTS, ETC.

£20 to £10,000 Loans granted daily in any part of Eire in sums of £20 upwards, With or Without Security.—NATIONAL FINANCE CO., LTD., 83 Middle Abbey street, Dublin. 'Phone: Dublin 43780 'Grams: 43780 Dublin.

ADVANCES on Jewellery, Pianos, Furniture, etc.—Gorman's, Pawnbroker, Winetavern street (opposite Four Courts Hotel, Dublin). 'Phone, 71900. T
CASH Advances, £25 to £5,000, with or without security.—The Dublin Finance Corporation, Ltd., 6 Westmoreland street, Dublin. 'Phone, 21287. T
CASH Advanced from £20 upwards, with or without security.—Y. Boland, 68 Charlemont street, Dublin. 'Phone, 51725. 78 25
IF involved with Creditors and unable to meet Pressing Demands, write in confidence; relief assured.—M 138, this office. 19 C
LOANS Advanced, £10 and upwards, with or without security.—Commercial Union Loan and Discount Co., 57 Mid. Abbey street. 'Phone, 45098. Established 1912. 78 T
LOANS from £10, upwards, with or without security.—J. H. Nelson and Co., Ltd., 5 Tuckey street, Cork. 19 C
£20 AND upwards Advanced without security.—Central Trust, Ltd., 17 Clare street, Dublin. T

MEDICAL, NURSING AND APPOINTMENTS.

ASSISTANT (Unqualified), seeks vacancy; sound experience, excellent references. Address "Z 1541, Assistant," this office. 24 23

ASSISTANT (Unqualified) seeks vacancy; sound experience, excellent references. Address "Z 1641, Assistant," this office. 18 X

CHEMIST (elderly) REQUIRED for about two hours daily; give full particulars; permanent.—M 254, this office. 22 C

CHEMIST, Lady (Unqualified), 4 years' experience, desires post in Dublin. Address "Z 1626, Lady," this office. 23 D

DOCTOR would consider Locum Tenens or Assistantship duties; own car provided.—M 321, this office. 23 D

DOCTOR'S Consulting Room, Merrion square, to Let; use of Waiting Room.—M 326, this office. 23 F

MEDICAL Practice, Partnership or 50/50 wanted. Address "Z 1607, Practice," this office.

NURSE-Companion, disengaged, take charge invalid lady; hospital training; highest references.—M 314, this office. 22 C

NURSE Attendant, Protestant, seeks post; reliable, useful. Address "Z 1633, Nurse Attendant," this office.

QUAL

PREPAID ADVERTISEMENTS
CONTINUED FROM PAGE 1.

COOKS AND DAIRYMAIDS DISENGAGED.

COOK or Cook-General, free, all branches; highly recommended; middle-aged; active; economical; wages £36.—M 237, this office. 22 C

COOK General, good experience; state wages; town, country.—Address "E 1610, Cook," this office.

EXCELLENT Cook would go to country or take job.—M 275, this office.

EXPERIENCED Cook General, young; good references; nearest post suburbs or country (Dublin preferred).—M 317, this office. 23 F

YOUNG Cook General disengaged; experienced; well recommended.—510, Irish Times Branch Office, Dun Laoghaire.

HOUSE AND PARLOURMAIDS DISENGAGED.

EXPERIENCED House Parlourmaid or General; country preferred; good references.—M 265, this office.

HOUSE Parlourmaid, Catholic; £45 to £50; age 25. Address "Z 1611," this office.

HOUSE Parlourmaid, thoroughly experienced; temporary; well recommended; disengaged.—M 261, this office.

HOUSE Parlourmaid or General, experienced; very good references; disengaged.—M 270, this office.

HOUSE Parlourmaid or General; small family; experienced; good references.—M 281, this office.

YOUNG House Parlourmaid, partly trained; city or near; recommended.—M 306, this office.

YOUNG, experienced House Parlourmaid or Cook General; adults; recommended.—M 303, this office.

KITCHEN, LAUNDRY, ETC., DISENGAGED.

HIGHLY recommended Kitchenmaid or Housemaid; city; disengaged.—M 264, this office.

SPECIFIC ARTICLES.

ALL Waterproof Covers for carts, vans, threshers, lorries; Rick Covers, Sacks, Bags; best terms.—Coleman, 21-25 Thomas street, Dublin.

AIR Raid Precautions—Steel Sheet Filling and Steel Ship Plates, suitable for large and small Shelters or Earthworks. Apply Hammond Lane Metal Co., Ltd., 45 City quay, Dublin. 19 E.

ALL makes of Rebuilt and Secondhand Typewriters. Guaranteed Repairs and Overhauls.—Flood, 205 Pearse street. 'Phone, 72703. X

COVERS for ricks, carts, threshers, lorries; Tarpaulins, Sacks.—Patrick Brothers, 56 Thomas quay, Dublin.

DRY Nasal Catarrh—To lubricate dry, irritated nostrils and stop burning and itching, get "Nostroline." Quickly relieves worst nasal irritation. Opens vital airways. Softens hard crusts. "Nostroline" ends Dry Catarrh, Hay Fever, Summer Colds. Insist on "Nostroline." All Chemists, 1/9. 15 D

FOR Sale, 10 to 12 Drums, about 40 gallons each, of Pure Seafood Oil; samples and prices sent on inquiry.—M 238, this office. 22 C

FOR Immediate Sale, Thor Electric Washing Machine and Thor Rotary Ironer, £18.—M 225, this office. 22 E

INVALID Chairs—Bring the Invalid into the Sunshine and Air. Wheel, Carrying and Self-propelling Chairs. Field simply. Cash or easy payments. Write for List S. The Invalid Requisite Co., 129 Stephen's Green, Dublin.

NEW Bread and Bacon Slicing Machine, £4 10/-; Household Electric Cake Mixer, £6.—M 286, this office.

TYPEWRITERS, all makes, from £4; fully guaranteed.—Norman Engineering Works, Trinity street. Established 1897. 32 11

WIRELESS—Super Aerial—Earth Unit—See the illustrated article in the "WEEKLY IRISH TIMES" to-day 23 F

SPECIFIC ARTICLES WANTED.

ANTIQUE Silver, Modern Silver, also Plate Wanted immediately.—Orzel, 35 Nassau street. 21 D

GOLD, Sovereigns, Dental Gold, Gold Teeth. Old Gold Jewellery, Antique and Modern Silver, American Jewellery Wanted. Articles posted for valuation returned intact and post free if offer is unacceptable.—Dublin Smelting Company, 21 Wellington quay, Dublin. Enquiries invited. 20 D

GARDEN Shelter, in good condition, preferably revolving.—Mrs. Blake, Heath House, Maryborough.

SECONDHAND Self-propelling Chair; Joyride preferred.—Browne, Uplands, Annamoe, Wicklow. 19 C

WANTED, Antique Silver, Sheffield Plate, Waterford and Cork Glass, China, all kinds of Jewellery; also old Chippendale Furniture; highest prices given; no dealers.—M 231, this office. 8 22

WANTED to Buy, Old Furniture, Books, magazines, etc.—Woods, 77 Aungier street. 22 E

PRAMS.

ALL cash and easy payment orders for Prams, Folders, Sun Cars, etc., carriage paid.—Stevens (est. 1896), 19 Aston's quay, 244 Rathmines road, 171 North Strand. T

BARRON'S Prams are better and cheaper. Easy terms arranged. Write for catalogue.—Barron's, Home Furnishers, North Earl street, Dublin. T

CALLING All Babies! We have Prams, Folders, Cots, Canopies, Moses Baskets, etc., at prices to suit every purchaser. Cash or easy payments. Write for Illustrated Catalogue.—The Baby Carriage Co., 129 Stephen's Green, Dublin. X

HOUSE Furnishers, 1 North Earl street, Dublin. T

PHOTOGRAPHY.

WEDDING Groups, Photographs, copies, enlarged and coloured; films finished. Commercial and Legal Photography.—Rockville Portrait Studios, 15 Lower O'Connell street, Dublin. 30 X

PLYWOOD AND TIMBER.

FOR Sale at Cashlieve, Ballinlough, Co. Roscommon, 2,500 Silver, Scotch Fir, Spruce and Oak; subject to sanction of Forestry. Apply to Cecil Fletcher Kelly.

GARDEN, FARM, BEES, ETC.

A GOOD deal of attention is now being directed to Herbaceous Plants. See our Windows for Display of Herbaceous Flowers, grown in Carlow, including the very beautiful Helenium, Moerheim Beauty, Scabious Goldingensis and Clive Greaves, etc. Order now.—Drummond's, 57/8 Dawson street, Dublin.

ABOUT Beautiful Gardens, Consult E. G. White, F.R.H.S., Gold Medallist, and Inspect Whitechurch Nurseries, Rathfarnham, 'Phone 95197. T

ATKINS Cabbage Seed for present sowing: First and Best, Wheeler's Imperial, 1/6 per oz.; Enfield Nonpareil, 1/3 per oz.; Flower of Spring, Offenham, Enfield Market, Early Battersea, Daniel's Defiance, 1/- per oz.; Drumhead and Flat Dutch, 6d. per oz.; Rous Lench, 2/- per oz. All orders value 2/6 post free.—J. Atkins and Co., Ltd., 54 South Mall, Cork. T

ATKINS' Onion Seed for present sowing: Giant Lemon Rocca Tripoli, 1/6 per oz.; Giant Italian Tripoli, 1/6 per oz.; White Lisbon, 1/3 per oz.; Selected Ailsa Craig, 3/- per oz.; Magnum Bonum or Brown Globe, 2/- per oz. Orders value 2/6 post free. J. Atkins and Co., Ltd., 54 South Mall, Cork. T

ATKINS' Vegetable Plants: Strong Celery, 3/6 100; Broccoli in four successive varieties, 3/6 100; Brussels Sprouts, 3/- 100. All post paid.—J. Atkins and Co., Ltd., 54 South Mall, Cork. T

ASTERS, Celery, Sprouts, Cauliflower, Broccoli, Purple Sprouting Broccoli, 2/6; York or Savoy, 1/6 100.—29 Bride quay. 22 A

ANTIRRHINUMS, Ageratum, Calendulas, Lobelia, Marigolds, Nemesia, Petunias, Violas, etc.; splendid plants; lists free.—Canon Patten, Fethard. 11 X

CABBAGE—Savoy and Whitening, Sprouting Broccoli, Brussels Sprouts, Kale, etc. List free.—Canon Patten, Fethard. 18 X

CHRYSANTHEMUMS, outdoor and greenhouse, 50 varieties; 12 different, from 4/6; list free.—Canon Patten, Fethard. 11 X

DAHLIAS—Grand plants, endless variety; 12 different, 5/-; list free.—Canon Patten, Fethard. 11 X

FRUIT Baskets and Punnets, all sizes; Fruit Preserving Bottles and Boilers; the trade supplied; price lists on application.—Thos. McKenzie and Sons, Ltd., Pearse street, Dublin. 12 18

GRAPE Hyacinth Bulbs, 2/6 per 100; carriage extra.—Briscoe, Riverdale, Rabarney, Co. Westmeath. 22 E

HAWLMARK Seeds—Lettuce, Winter Pearl; 1/10 ounce; All-Year-Round, 1/6 ounce; Beet, Excelsior Spinach, 1/- ounce; Turnip, Orange Jelly, 10d. ounce. Also all in 3d. and 6d. packets.—Dickson's, Dawson street, Dublin. 15 X

HAWLMARK Seeds—Flower Seeds in great variety for present sowing. Send for list to Alex. Dickson and Sons, Ltd., 61 Dawson street, Dublin. 15 X

HAWLMARK Seeds—Onion, Ailsa Craig, 3/- ounce; Lemon Rocca, Mammoth White Tripoli and White Lisbon (for scallions), 1/6 ounce; Red Rocca, 2/- ounce. Also all in 6d. and 1/- packets.—Dickson's, Dawson street, Dublin. 15 X

KILLYMOON CASTLE, CO. TYRONE, is the historic Irish Mansion illustrated in the "WEEKLY IRISH TIMES" to-day. Price twopence. 23 F

LISSADELL Annual Plants—Antirrhinums, mixed; Asters, mixed; Lobelias, Mrs. Clibran; Marigolds, 1/- dozen, all autumn sorts, pricked off. T

LISSADELL Vegetable Plants—Broccoli Roscoff I., II., III.; Brussels Sprouts, 3/6 per 100; post free; cash with order; subject crop and unsold.—Manager, Lissadell, Sligo.

POWER'S Cabbage Seed for July and August Sowing—Irish Victor, Improved Nonpareil, Ellam's Early, Flower of Spring, Harbinger, Mein's No. 1, all per ounce 1/6; Enfield Market 1/4. Favourite Early 1/6. Selected Offenham 1/8. Drumhead 1/-, Brunswick, flat, 1/2, post free on 2/- upwards.—Wm. Power and Co., Waterford. T

SUTTON'S (Reading) Seeds—Special Irish Catalogue now available from Findlater's, Findlater's Corner, Dublin. No duty need be added to prices in this catalogue. T

300 BROCCOLI for succession, Michaelmas to Whitsuntide; 7/6, free; 100 3/-, free.—Canon Patten, Fethard. 5 X

POULTRY, FISH, CAGE BIRDS, DAIRY.

ALWAYS satisfactory, prompt deliveries, every Poultry Food, Small Wheat, Grain, Mashes.—Williamson, 182 Pearse street; telephone 72286.

LARGE Roasting Chickens and Ducks, 4/-, 6/- pair; trussed, post paid.—Annie Gibson, Rosscarbery, Cork.

31 TURKEYS, 6 weeks, 5/6 each; Turkey Chicks, 2/6 each. Department station stock. R.I.R. Chicks, 6 weeks, 1/4 each; blood tested; carriage extra; cash.—Miss B. Grogan. Knocksaxilly, Donadea, Kildare.

40 R.I.R. Chicks, 7 weeks old, blood tested stock. Highthorn, Mounttown, Dun Laoghaire.

UNSATISFACTORY dealing by any Advertiser in these columns should be immediately reported to the Manager of the "Irish Times." X

FURNITURE, CARPETS, ETC.

CARPETS—1,000 Carpets always in stock to choose from. Save 33 1-3 on your purchases. We have no expensive shop windows; only entrance to Show rooms through hallfloor.—Cable Mills, 26 Bachelor's Walk, Dublin. 'Phone 44916

LAWLOR, Briscoe will Buy and Sell your Surplus Furniture. Auctions every Thursday.—35 Ormond quay. T

DRESS AND COSTUMES.

A BUYER sent for Left-off Clothing.—I. Goodwin, 152 Parnell street, Dublin. 19 C

LADIES' Gent's, Children's Wardrobes; Gold, Silver Purchased; highest cash prices.—Mellon's, Patrick street, Kingstown. 76 23

CONTINUED ON PAGE 8.

MARKETS REMARKABLY STEADY

UPWARD SURGE IN BRITISH RAILS

DUBLIN

Trading on the Dublin Stock Exchange was only of modest dimensions yesterday, and, as now so usual, interest was mainly confined to local securities, where Home Funds were again the chief feature. There was no falling off in the demand for these issues, and 4 p.c. Exchequer Bonds and 4½ p.c. Land Bonds both gained 5/-, while the rest of the group presented a steady appearance. In the late dealings, 3½ p.c. War Loan firmed up to 98¾, and Banks were steadier, with Bank of Ireland stock 10/- higher at 241½.

Guinness units were stiff favoured in a small way, and they closed several pence better at 56/-. Home Rails moved in irregular fashion. Great Southern Pref. relapsed 1½ points to 8, but the Deb. hardened to 41, while Great Northern Deb. improved to 39½. Cement Ord. on some demand rose to 26/-, and Clondalkin Paper Ord. moved up to 4/10½, but Goulding Ord. eased to 21/6. Other Irish Industrials, where dealt in, were unchanged.

Pending the British Budget statement, leading Industrials were practically at a standstill. The Imperial Tobacco Co. announced an unchanged interim Ord. dividend of 7½ p.c., which was very favourably received in market circles. No dealings took place in the Banks here owing to fears of further taxation in the Budget.

OFFICIAL QUOTATIONS

GOVERNMENT FUNDS—5 p.c. Second National Loan (107) 107; do. (Deed) *106¾; 4½ p.c. Third Loan (Deed) 104⅞; do. (under £200) (105) 105; 4 p.c. Conversion Loan (109) 108; do. (under £200) (102) 101¼. 3½ p.c. Financial Agreement Loan (99½) 99½; 4 p.c. Exchequer Bonds (1034) *103½; 4½ p.c. Local Bonds (1054) 105¾; do. (under £200) (105) 105¼; 4 p.c. Land Bonds (99½) 99½, and do. (under £200) (99¼) 99¼.

BRITISH FUNDS—3½ p.c. War Loan (98⅝) 98⅝; 4 p.c. Funding Loan *109⅝; and 4 p.c. Consols 106½. **IMPERIAL STOCKS**—Bonds, 4 p.c. 1960/85 (91) 91. **BANKS**—Bank of Ireland (241) 241½; National 28/3 x.d., and Royal (94) 91a.

BREWERIES AND DISTILLERIES—Dublin Distillers "A" (3/-) 1/6 3/-a; Guinness Ord. (55/1½) 55/6 55/6 55/10½ *56/-, and do. Pref. (13) *13. **RAILS, TRAMS, ETC.**—Great Northern Deb. (38) 39½; Great Southern Pref. (9¼) *8; do. Deb. (40¾) 41 41; Canadian Pacific 4 p.c. Con. Deb. 85¼, and Dublin Tram Pref. (18/9) 18/9. **GAS**—Alliance Gas Ord. (19/9) 19/9. **BAKERY AND MILLING**—Ranks (Ireland) Pref. (23/-) 23/-. **IRISH INDUSTRIALS**—Cement Ord. (25/6) 26/-; Carroll Pref. (21/6) 22/-a; Clondalkin Paper Ord. (4/9) 4/10½; Goodbody Pref. (83½) 82/50; Goulding Ord. (22/-) 21/6, and Independent Pref. (27/-) 27/-. **BRITISH INDUSTRIALS**—United Dairies 6 p.c. Non-Cum. Pref. 23/6, and Woolworth Pref. 29/6.

* Odd lot. a asked. b bid. e cash.
(Previous prices in parentheses.)

IRISH BANKS' RATE

Irish Banks' Rate (changed Oct. 26, 1939)... 3 %
Loans on Government Stocks transferred ... 3½ %
Deposits under £2,000 ... 2½ %
Deposits of £2,000 and over ... 2½ %
The foregoing rates are subject to variation.

OTHER STOCK EXCHANGES

BELFAST.—3½ per cent. War Loan, 99⅛; Courtaulds, 24/10½, 25/-; Gallaher Ord. 68/6; White, Tomkins and Courage Ord., 31/10½ bid; ditto Pref., 21/- bid.

CORK.—Second National Loan, 107; Third National Loan, 105; Financial Agreement Loan, 99½; do. Deed Stock, 104⅞; 4 per cent. Conversion, 102; do. Small Lots, 101¼; 4½ per cent. Land Bonds, 105¾; 3½ per cent. War Loan, 98⅝; Bank Stock, 241½; Alliance and Dublin Gas Ord., 19/9; Cement Ord. 26/-; Clondalkin Paper Mills Ord., 4/10½; Dwyer and Co. Ord., 10/6; Goulding Ord., 21/6; Guinness Ord., 55/10½; Independent Newspapers Pref. 27/-; Irish Glass Bottle, 8/-; Wolsey Ord., 28/6; Thompson and Son Pref., 5%.

BIRMINGHAM.—Lucas 41/9, Hobsons 5/8½, Alvis 1/4½, Austin 12/3, Dennis 10/6, Dunlop 24/7½, Ford 14/9, Guy 3/3, Humber 7/6, Leyland 48/9, Morris 15/3, Napier 4/-, Raleigh 40/-, Rolls 54/3, Rover 9/3, Triplex 17/9, Brockhouse 35/-, Hadfields, Tube Investments 70/6.

MANCHESTER.—Bleachers 2/3 to 2/6, Dyers 2/9 to 3/3, "Siebbers" 3/9 to 4/-, Calico 2/9 to 3/3, Coats 25/- to 26/-, Courtaulds 24/6 to 25/-, Dunlops 24/6 to 25/-, Cottons 25/- to 27/6, Velvet 3/3 to 3/9, Spinners 2/6 to 4/3, Horrockses 6/- to 7/-, Turner and Newall 48/9 to 51/3, Wall Paper Def. 11/- to 12/-.

THE MONEY MARKET

Although there was again no exceptional credit stringency in Lombard Street yesterday, it was clear that a large amount of cash continued to be immobilised in the hands of public departments. Thus, the clearing banks were so short of cash that only one found it possible to operate in the Discount market as a buyer of bills, and then only on a comparatively small scale. The usual buying rate of 1 per cent. was effective.

Spot silver rallied after Monday's sharp set-back, the price being fixed 1/4d. higher at 227/16d. per ounce. Forward was unchanged at 223/16d.

The Foreign Exchanges were quiet and rates showed few quotable changes. In New York official sterling was quoted at 4.02⅛-3⅛ for the first time. The "free" pound was steady around $3.80 during the early dealings, thus showing little change from the overnight close.

Centre	July 23 Closing Rates		July 22 Closing Rates		Parity before 10/9/31
New York*	4.02½	4.03½	4.02½	4.03½	4.86⅔
Montreal*	4.43	4.47	4.43	4.47	4.86⅔
Madrid	17.70	17.80	17.70	17.80	26.30
Milan	37.25 sellers		37.25 sellers		25.20
Stockholm	16.85	16.95	16.85	16.95	18.15
Alexandria	97⅞	97⅝	97⅝	97⅝	97.5
Athens	515 sellers		515 sellers		375
Helsingi's	190	210	190	210	193.2
Lisbon	99	101	99	101	110
B. Ayres*	16.90	17.13	16.90	17.13	47.67
Lima 90 dy	23½	26½nom	23½	26½ nom	17.38
M'video	21½	24½nom	20½	23½ nom	51⅛
Rio de Jan.	3⅜ nom.			5⅜ nom.	5.89
Valparaiso	90 sellers nom		95 sellers nom		90.9
Calcutta	17 15/16	18 1/16	17 15/16	18 1/16	18
Hongkong	1/4⅞	1/5⅛	1/4⅞	1/5⅛	—
Kobe (p.y.)	1/4⅜	1/4⅝	1/4⅜	1/4⅝	42
Shanghai	3⅜	4⅛	3⅜	4⅛	—
Singapore	28 15/16	29 1/16	28 15/16	29 1/16	28d

* Rates fixed by Bank of England. All others are free market rates.

IRISH RAILWAY RECEIPTS

Week ended July 19. Total to date.

	£	£	£
G.S.R.	90,691	+2,582	2,254,154	+101,214
G.N.R.	29,600	+2,850	674,900	+82,850
Co. Down	6,985	+1,184	100,582	+17,575

LEGAL TENDER NOTE FUND

The amount of legal tender notes outstanding on July 20, 1940, was £12,673,494 10/-, as compared with £12,606,536 10/- on July 13, 1940. The amount issued during the week was £214,631, and the amount redeemed £146,673.

GARDEN, FARM, BEES, CONTINUED

HAWLMARK Seeds—Cabbage: Velocity (the earliest), Milecross Marrow, May Day, Express, 1/8 ounce; Nonpareil, Offenham, Ellam's Early, Flower of Spring, 1/6 ounce; Prizewinner Flat Dutch, 1/- ounce; Champion Drumhead, 1/2 ounce. Also all in 3d. and 6d. packets.—Dickson's, Dawson street, Dublin. 15 X

HAWLMARK Seeds—Onion, Ailsa Craig, 3/- ounce; Lemon Rocca, Mammoth White Tripoli and White Lisbon (for scallions), 1/6 ounce; Red Rocca, 2/- ounce. Also all in 3d. and 6d. packets.—Dickson's, Dawson street, Dublin. 15 X

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300 BROCCOLI for succession, Michaelmas to Whitsuntide; 7/6, free; 100 3/-, free.—Canon Patten, Fethard. 5 X

POULTRY, FISH, CAGE BIRDS, DAIRY.

ALWAYS satisfactory, prompt deliveries, every Poultry Food, Small Wheat, Grain, Mashes.—Williamson, 182 Pearse street; telephone 72286.

LARGE Roasting Chickens and Ducks, 4/-, 6/- pair; trussed, post paid.—Annie Gibson, Rosscarbery, Cork.

31 TURKEYS, 6 weeks, 5/6 each; Turkey Chicks, 2/6 each. Department station stock. R.I.R. Chicks, 6 weeks, 1/4 each; blood tested; carriage extra; cash.—Miss B. Grogan. Knocksaxilly, Donadea, Kildare.

40 R.I.R. Chicks, 7 weeks old, blood tested stock. Highthorn, Mounttown, Dun Laoghaire.

UNSATISFACTORY dealing by any Advertiser in these columns should be immediately reported to the Manager of the "Irish Times." X

FURNITURE, CARPETS, ETC.

CARPETS—1,000 Carpets always in stock to choose from. Save 33 1-3 on your purchases. We have no expensive shop windows; only entrance to Show rooms through hallfloor.—Cable Mills, 26 Bachelor's Walk, Dublin. 'Phone 44916

LAWLOR, Briscoe will Buy and Sell your Surplus Furniture. Auctions every Thursday.—35 Ormond quay. T

DRESS AND COSTUMES.

A BUYER sent for Left-off Clothing.—I. Goodwin, 152 Parnell street, Dublin. 19 C

LADIES' Gent's, Children's Wardrobes; Gold, Silver Purchased; highest cash prices.—Mellon's, Patrick street, Kingstown. 76 23

CONTINUED ON PAGE 8.

LONDON

Budget Day on the London Stock Markets followed traditional lines, inasmuch as business in Securities likely to be affected by new imposts was reduced to a minimum. The general undertone was quite cheerful, however, and such issues as Breweries, Stores, and Oils preserved a remarkably steady tendency in face of taxation possibilities. Tobacco Shares also were well held, the maintenance of the "Imps" interim proving a helpful factor, and, after a quiet session, gilts edged were mostly a fraction to the good.

Kaffirs, too, wound up with a firm trend, but the outstanding feature of the markets was an intensification of the recent demand for British Rails. The fresh inquiry lifted prices sharply, and final gains in the Preference issues were of substantial proportions, L.M.S. 1923 Pref. adding no less than 5 to 36½.

Initial dealings in the gilt-edged section provided little of interest, but small buying orders gradually found reflection in prices, and during the afternoon the whole market took on a cheerful tone, under the lead of Old War Loan, which was eventually up at 98⅜. Similar improvements were recorded by Old Consols and Conversion 3½ per cent., but, on the other hand, War Loan 3 per cent. lost the turn to 99⅛. India Stocks were still idle, and the 3 per cent. moved down to 79, its minimum level. Likewise, Dominion and Colonial issues were neglected and seldom changed.

Foreign Bonds formed another lifeless section, and for the most part there were contents to leave quotations unchanged throughout the day. There was no fresh movement in Brazilians, and the only quotable alteration among Far Eastern was a point fall to 10 in Chinese 6 per cent. of 1912. European remained thoroughly uninteresting.

British Rails exhibited firmness from the outset, and persistent demand for the limited stock and supplies of stock were extremely limited resulted in a sharp acceleration of the recent upward movement. The prior charges gave an especially strong display, and among the junior stocks Great Western Ordinary showed to particular advantage, with a fresh advance of a point to 31.

INDUSTRIALS AND NEW TAXES

ARE THEY DISCOUNTED IN PRESENT PRICES?

There was the usual eve of the Budget atmosphere about the Industrial Market. Though many operators were prepared for the worst, others hoped for the best. Taken as a whole, the market seemed well prepared to face further heavy taxation for a maximum war effort, which, to a large extent, appears to have been fairly well discounted in present prices. With business almost at a standstill, prices showed little variation.

Imperial Tobacco and Stores were a mixed display, with price movements small. Colvilles, Pease and Partners, and Richardsons Westgarth were all a trifle harder, but Babcocks, John Brown, Lionel Keen, and Duffrys all receded a few pence. Aircrafts rated quietly firm, but Motor and kindred issues had a dull appearance. A.E.C. gave way to 58/6, Morris Motors to 18/-, and Raleighs to 24½. Aeronautical Spillpoints were well maintained, with support noticeable for W. T. Henleys and Siemens.

Rayons and Textiles were bought from the North, Courtaulds rose 9d. to 24/8, and J. and P. Coats 1/- to 35/-. Lancashire Cottons hardened, but Bradford Dyers were 4½d. lower. Breweries and Tobaccos moved within narrow limits, Guinness receding 6d. to 55/6, Imps 4d. to 44/-, Bats to 34/-, but United Souths managed to 4½.

In other directions, Boots Drug were a few pence better at 35/-, as were British Aluminium at 30/-, Lever and Unilever at 18/-, Dunlops at 25/-, Sudans at 16/3, and London Bricks at 30/-, while Crebos strengthened to 6½ and United Dairies to 8½. Conversely, Imperial Chemicals, Rinchin Johnson, Ericcssons, and Harrods were a trifle easier.

DIVIDEND-PAYING GOLD SHARES ATTRACT

Kaffirs continued to attract support yesterday. Turnover was hardly any better than before, but there was still some scarcity of stocks, and in consequence quotations again quickly responded. Dividend-payers were claiming most attention, although the more speculative issues usually made some headway. Before the close the tone became quieter, with prices occasionally easing off. But on balance the whole list made a good showing.

Robinson Deep, Durbans, and Crowns were all ¼ higher, and Simmers further strengthened 6d. Rises of ⅛ or so occurred in many others.

Interest in the Base Metal groups was again mainly directed towards the Rhodesian Coppers. Fresh demand, though only on a limited scale, was reported, and Rhokanas at 6½ were another ¼ up, while B.S.A. improved on 4½d. to 8/-. Rhosaulin at 10/3, and Selection Trust at 6/3, all closed a few pence harder. Chartered strengthened to 15/3. Tin Shares and Lead Zincs were featureless.

SOME OILS IMPROVE BUT RUBBERS STILL DORMANT

In common with other sections of the Stock Exchange, the Oil Share Market was extremely quiet. The tone of the market, however, was firm, and a few of the leading and better-class issues improved slightly. A modest demand for Burmahs was reflected in an improvement of 1/16 in the price of these units to 2⅞2, while Anglo-Iranians were also supported and put on 1/32 to 117/32. "Shells" were also a better market, with a gain of 1/32 at 13/16, while Mexican Eagles were the turn better at 3/4⅛. Interest in Trinidad issues was virtually negligible. In other directions Attocks were inquired for, and closed 1/32 higher at 17/16.

Dealers in Rubber shares experienced an extremely quiet day yesterday. Interest in the market was virtually non-existent, and, as had been the case on the preceding day, most issues were neither tested nor changed.

IRISH EXCHEQUER RETURN

REVENUE STILL AHEAD OF EXPENDITURE

The Exchequer return for the period April 1 to July 20, 1940, shows that revenue is £1,465,944 more and expenditure £355,698 higher than in the same period of 1939:—

	REVENUE.		EXPENDITURE.
1940	£9,848,773	1940	£9,138,945
1939	£8,174,829	1939	£8,783,247
Increase.	£1,465,944	Increase.	£355,698

The revenue last week amounted to £778,017, compared with £453,525 in the corresponding week last year, and expenditure to £336,470, compared with £418,000.

AGGREGATE FIGURES.

The aggregates for two years are appended:

	April 1, '40. to July 20, '40.	April 1, '39. to July 22, '39.
REVENUE.	£	£
Customs	4,316,000	3,244,000
Excise	1,929,000	1,870,000
Motor Duties	242,000	288,000
Estate, etc., Duties	458,000	356,000
Stamps	177,000	300,000
Income Tax	1,191,000	955,000
Corporation Profits	90,000	57,000
Excess Profits Tax	14,000	11,000
Post Office	420,000	515,000
Sundry Receipts	752,773	800,829
Total Revenue	9,640,773	8,174,829
EXPENDITURE.		
Central Fund Services	1,733,185	1,460,460
Supply Services	7,405,760	7,322,787
Total Expenditure	9,138,945	8,783,247

EXCHEQUER BALANCE.

There were no "other receipts" and the only "other issue" was £20,000 in Saving Certificates paid off. The balance in the Exchequer on July 20, 1940, was £4,045,971, compared with £1,219,940 on the corresponding date last year, and £3,622,659 on April 1, 1940.

THE BRITISH EXCHEQUER

Expenditure last week totalled £66,335,504, as compared with £9,798,500 during the same week last year. The British Exchequer returns show that the total expenditure to date is £899,416,584, against £336,260,854 last year. Revenue last week was £29,374,514 (£20,394,746 last year), bringing the total to £259,066,262.

Individual items were:—Income tax £6,362,000 (£4,342,000 in the same week last year), surtax £550,000 (£190,000), stamps £260,000 (£200,000), national defence contribution £1,090,000 (£400,000), excess profits tax £2,010,000, Customs £4,581,000 (£5,101,000) and Excise £12,200,000 (£6,580,000).

John Coleman, Grove street East, who got one of his legs broken during a struggle with a constable, was given three months' imprisonment when charged in Belfast Custody Court yesterday with assault; one month's imprisonment, concurrent, for disorderly behaviour; fined 5s. for malicious damage and ordered to pay 15s. compensation.

* Ex div. † Ex rights. ‡ Dealings prohibited. ‖ Ex bonus.

BRITISH FUNDS, ETC.

	Closing.	Rise or fall
Consols 2½%	72	73½ + ⅛
Do. 4%	106¾	107¼
3½% War Loan	98⅛	100
War Loan 5% fully paid	99¾	100 + ⅛
Funding Loan	109⅞	110⅜ + ⅛
Victory Bonds	108⅞	109⅜
2½ Conversion Loan	100⅝	101⅛
3½% do.	99¼	99⅝ + ⅛
3% do.	108⅜	108⅝ + ⅛
4% Land (1903)	79	79½ + ½
4½% Land Bonds	104	105
India 3%	79	— ½
Do. 3½%		87½
Local Loans 3% Stock	84½	85⅛ + ⅛
National Def. 3½%	100	100⅜

FOREIGN BONDS.

Braz. 4%	10			
'27		Do. 5% '12	10	−1
Do. 5% Fd. '98	30	Cacho-Stov.	25†	
Do. 20Yr A	32½	Bagpt. Tst.	53	
Do. 40Yr	20	Frn. Ln. Loan	9†‡	
Chi. 4½% '98	20	German Pol.	12	
		Jpn. 6% '24	29½	
		Do.5½% Cv.	44†	

BANKS.

Bank of England	320	330	
Bank of Montreal	40	50‖	
Barclay "A"	9⅛	9⅜	⅛
Lloyds	38/0	41/0	+1/0
Martins £20 (£24 paid)	20	23½	+⅛
Midland	6⅜	6¾	+⅛
Nat. Prov. (£2 14/- pd.)	20/0	35/0	
Standard of South Africa	9⅞	10⅜	
Westminster	60/0	61/0	
Do. £4 (£1 paid)	59/0	62/0	

† Sales abroad permitted from July 19.

BREWERIES AND DISTILLERIES.

5⅛	Bass-Ratcliff Ord.	100/0	102/6
17/0	Bovril Def.	16/6	16/9
93/0	Distillers Ord.	53/9	55/3
93/9	Guinness Ord.	54/6	55/6
3/9	Ind. Coope Allsopp	57/0	58/0
50/0	Watney Combe Dr.	39/0	42/0

DRAPERY AND STORES.

11/6	Burton (M.) Ord.	⅛	⅜
16/6	Gamage (A. W.)	6/6	8/6
51/0	Harrods	26/6	28/6 −0/3
2⅝	Marks & Spcr.(5/-)	2 3/16	2 5/16
21/3	O.K. Bazaars "A"	13/8	15/0 −1⅛
62/6	Woolworth Ord.	48/0	50/0

ELECTRICAL EQUIPMENTS.

39/0	Assoc. El. Indus.	33/0	35/0
3⅜	Brit. Insul. Cables	3⅛	3⅜
61/3	Callendars Cable	27	28½
17/6	Crompton Park.	12/6	13/6
34/6	English Electric	20/0	22/0 −0/3
18/0	Ever Ready (5/-)	20/0	21/0
75/0	General Electric	64/0	66/0
18/0	Henley's Tel. (5/-)	14/6	15/6 +0/6
21/6	Siemens	16/6	17/6 +0/3

ELECTRIC SUPPLY.

29/6	City of London	19/0	21/0
39/0	County of London	24/6	26/6
23/0	Edmundsons	20/6	21/6
—	Lancashire	24/0	25/0 −0/6
—	Metropolitan	26/0	27/0 +0/6

INSURANCE.

22	Alliance New	14	16
25	L. & Lan. Fire £5 pd.	18	20
17⅞	£2 paid		
12	Pearl (£1)	10	11
31	Phoenix £10(£1 p)	9½	10½
8	Prudential	18½	19½
4⅝	Royal Exchange	6	6½
7⅛	Royal £1 (10/- p)	6	6½
6¾	Sun Life £1 (£.p.)	4¼	4¾

IRON, COAL AND STEEL.

16/3	All

NOTICE to COKE & ALCO users

The Coke Department of the Dublin Gas Company will be closed from Friday, 2nd August, until Monday, 12th August, inclusive, for the annual holidays. No deliveries of Coke or Alco will, therefore, be made between these dates.

DUBLIN GAS COMPANY

END THAT Mealtime Misery

Do you find you cannot eat a thing without getting filled with flatulence and twisted up with pain? That is because acid turns your food into a sour, tough mass. Your harassed stomach has to struggle with every mouthful.

Simply take 'Milk of Magnesia' Tablets and you'll have no more mealtime misery. These Tablets relieve acidity at once. They sweeten and soothe the sour stomach. They keep food digestible. So the stomach has an easy job. No sour repeating, not a trace of wind, not a twinge of pain. Your indigestion has vanished. And it can't torture you again if you take 'Milk of Magnesia' Tablets. They never fail. Prove it with your next meal. Take the Tablets and save yourself another attack. Buy a box now!

Neat flat boxes for the pocket, 6d. and 1/-. Also family sizes, 2/- and 3/6 everywhere.

'Milk of Magnesia' is the trade mark of Phillips' preparation of Magnesia.

SLIP A 6d. BOX IN YOUR POCKET OR BAG

Your Clothes ...will look much smarter when CLEANED by

Pullar's (DUBLIN) LTD.

122, STEPHEN'S GREEN, DUBLIN

PHONE, 51233 and 76413.

"Dettol" is as gentle to human tissue as it is ruthless to germs. As a germicide "Dettol" is three times more effective than pure carbolic acid. It is a clean, clear, pleasant smelling fluid, non-poisonous and non-staining.

Sold by Chemists in bottles, 1/3, 2/3, 3/6.

'DETTOL' TRADE MARK

THE MODERN ANTISEPTIC

RECKITT'S (IRELAND) LIMITED, HATFIELD HOUSE, 60 DUBLIN

INSECTS spread disease

kill them with FLIT

CHURCH SERVICES

ST. PATRICK'S CATHEDRAL.—Week-Day Choral Services are temporarily suspended during repairs.

CHRIST CHURCH CATHEDRAL. — Matins at 10.45 o'clock. Venite, 339. Psalm, 116 (340). Jubilate, 341. Litany. Evensong at 3 o'clock. Vigil Psalm, 119, 1-16 (750). Magnificat, Thomas Kempton in B flat. Anthem, "Teach me, O Lord," Benjamin Rogers (1614-1698).

THE MAGDALEN CHURCH, Lower Leeson street (the Church's Ministry of Healing). Holy Communion at 8 a.m. United Prayer re War, 1.10 to 1.30 o'clock. Healing Service, with Laying-on of Hands and address, at 3 o'clock.

CHRIST CHURCH, Leeson Park. — Intercession Service at 9.45 a.m. Holy Communion at 11.30.

FIRST CHURCH OF CHRIST, SCIENTIST, Dublin, Lower Baggot street (a branch church of The Mother Church, The First Church of Christ, Scientist, in Boston, Mass.). Services—Sunday, 11.30 a.m. and 7 p.m.; Sunday School, 11.30 a.m. Wednesday, Testimony Meeting, 8 p.m. Christian Science Reading Room (same address) open daily from 12 noon.

A TIMELY COOKING HINT

Borwick's Baking Powder used with plain flour makes pastry baking a success because you can regulate the amount of "raising" needed for different recipes. All good cooks use plain flour and

BORWICK'S BAKING POWDER

FROM THE LEGAL DIARY

LAW NOTICES—Wednesday, July 24.

CUIRT ATHCHOMHAIRC CHOIRIULA.
(Court of Criminal Appeal.)
(Sitting in the Supreme Court).

At 11.30 o'clock. Application for Leave to Appeal—The People (Attorney-General) v. James Fennell (at hearing).

CLABAITHOIR NA nCOIMIRCITHE CUIRTE.
(The Registrar at Wards of Court.)

Before the Registrar, at 11.30 o'clock. Ex Parte—Summons, Ward; Gleeson, a minor; Minchill, a minor; McMananig, minors; statement, N. F. Rice; Delaney, a minor; McCormiskey, a minor, Milward Jones, Mayne and Sharpe.

Before Mr. Maughan, at 11 o'clock—Veh. ac., P. F. Donegan and Son; veh. ac., Orpen and McGillicuddy; veh. ac., F. Cullinan and Co.

AN ARD-CHUIRT BHREITHIUNAIS.
(The High Court.)

In Court 2, at 11 o'clock. Motion—O'Sullivan v. O'Beirne and others. Action—O'Donnell v. Cement, Ltd.

ATHCHOMHAIRC CHUARDA.
(Circuit Appeals.)

In Court 1, at 11 o'clock—Irish Butter and Exporters' Association v. Minister for Agriculture (at hearing); Tracey v. G.S. Rlys. Co. (to be mentioned).

In Court 3 (at the conclusion of the List in the Court of Criminal Appeal)—Hoctor v. Campbell; Burke v. D.U.T. Co. (1906), Ltd.

In Court 4 (at the conclusion of the List in the Court of Criminal Appeal)—Nolan v. Hynes and others (warranty); Cole v. Douglas.

MAISTIR NA hARD-CHUIRTE.
(The Master of the High Court.)

At 11 o'clock—Motions of Course. Summonses—Coffey v. Tipperary Board of Health; Munster and Leinster Bank v. McLoughlin; Trustee Act, appln. of Kennedy; National Bank v. Cummins; Kelly v. Heron; McKay v. Briscoe; Dodd v. O'Meara; Coleman v. Noonan; McKeiran and Guilford v. Keating; A. Thom and Co. v. Noble; Allians, etc., Insc. Co. v. O'Toole; Marwood v. Lewis; Bellgrman v. Robinson; Skelly v. Molloy; Bankhead v. O'Hoberty. Motion on Notice—Woodward v. Mayne. Bankruptcy, at 12 o'clock—Doyle, veh. ac., C. B. W. Boyle; Fitzpatrick, veh. ac., Collins and Son; Lennon, pr. dis. and veh., W. J. M. Coulter; Wynne, veh. ac., W. J. Shannon and Co.; McFadden, veh. ac., W. J. Shannon and Co.; Matthews, veh. act., Hayes and Sons; Crotty, veh. mtge. ac. and refce., J. M. White; Brown, veh. mtge. ac., Maxwell, Weldon and Co.; McFadden, veh. ac., Collins and Son; Feeley, tax costs, Collins and Son; arrangt. ac. comp., Collins and Son.

OIFIG AN MHAISTIR-MHEASAIREACHTA.
(The Taxing Master's Office.)

Master O'Hanlon, at 11 o'clock. Ex Parte Taxations—Cummins, decd., S. Roche; Solomon v. Red Bank Restaurant, Ltd., Hayes and Sons; O'Byrne v. Hughes, D. P. Morris; Hughes v. O'Byrne, D. P. Morris; Duffy, decd., J. Kieran; Flynn v. Lawlor, W. Leahy and Son; Timmins v. Mulholland, Lehane and Hogan; Hanrahan v. Trusts, E. F. Collins and Son; same, E. F. Collins and Son; Buckner v. O'Brien, Dundon and Treacy; Evans v. Independent Newspapers, Ltd., G. Byrne and Co.; Moore, decd., E. and G. Stapleton.

Master Kennedy, at 11 o'clock—Kilkenny Vocational Committee to Harte, J. Harte; de Stacpoole v. Keller, W. T. Mackay; same v. same, P. H. Browne.

OIFIG AN SCRUDORA.
(The Examiner's Office.)

Before Mr. Adderley (Room 104), at 11 o'clock—Bank of Ireland v. Hannah O'Mahony; sign cert.; same v. Jeremiah O'Mahony; National City Bank, Ltd. v. Beirne; Royal Bank of Ireland, Ltd., v. Pender; Munster and Leinster Bank, Ltd., v. Coffey; same v. Mathews; M. J. Langan, decd., Ferris v. Hansard; J. Tully, decd., Toolan v. Costello.

Before Mr. Greville (Room 103), at 11 o'clock—National Bank, Ltd., v. Beirne; Irish Industrial Benefit Building Society v. O'Brien; M. A. Byrne, decd., McLoughlin v. Byrne; T. Meathe, decd., Hanbridge v. Coulter; E. M. Silocock, decd., Silocock v. Silocock; C. M. Taaffe, decd., Rooney v. Kelly; W. Wade, decd., Harmon v. Finucane.

Before Mr. Murtagh (Room 108), at 11 o'clock—Usborne v. Limerick Market Trustees.

Before Mr. Scanlon (Room 106), at 11 o'clock—French v. Tydd.

COIMISIUN TALMHAN NA hEIREANN.
(Irish Land Commission.)

Before Mr. Commissioner O'Sheil, B.L., Mr. Commissioner Deegan, and Mr. Commissioner Herlihy, at 23 Upper Merrion street, at 11 o'clock. For judgment—S. 43, Land Act, 1923, and S. 39, Land Act, 1931—Estate of L.L.C. (Mrs. E. M. Gallwey), objections by Mrs. E. M. Gallwey. S. 44, Land Act, 1931—Applicant, Owen L. Cummins per O. A. O'Brien (receiver), landlord, Baron Rathdonnell. S. 14, Land Act, 1931—Applicant, Daniel P. King, landlord, R. A. B. Chute. S. 25, Land Act, 1936—Estate of Henry Davis Kenny; estate of John Rochfort; estate of Timothy Danaher. For Hearing. S. 25, Land Act, 1936—Estate of Major John Alexander, objection by John Alexander, jun.; estate of Hardress J. Waller. S. 15, Land Act, 1931—Estate of L.L.C. (Drogheda Corporation), tenant, George Knaggs, sub-tenant, James Mullen; tenant, Misses Osborne and anor., sub-tenant, Cath. Rogers; tenant, rep. Wm. Fairlough, sub-tenant, Eliz. Collins; tenant, T. B. Hardman and ors., sub-tenant, C. W. Matthews; tenant, rep. T. W. Hardman, sub-tenant, Kate Lynch and ors. S. 44, Land Act, 1931—Applicants, Margaret Doherty and anor., landlord, William J. Harrison; applicant, Caroline E. Ellis; landlord, Major D. B. Lindsay and anor. S. 14, Land Act, 1931—Applicant, James Smart, landlord, Drogheda Corporation; applicant, Joseph Hyland, landlord, Sir Compton Domville, Bart.; applicant, James Lonergan, withdrawn, landlords, Howth Estates Co.; applicant, George O'Brien, landlords, Howth Estates Co.; applicant, Mrs. F. E. M. Harrison, landlords, Hon. Ada K. Alexander and anor.; applicant, John Carolan, withdrawn, regd. owner, James Mullen; applicant, John Carolan, regd. owners, Bridget Sheridan and ors. S. 37 (1), Land Act, 1935—Applicant, Peter Moore, owner, John Bishop Rice; applicant, Charles Foy, owner, John Bishop Rice.

CUIRT CHOIMISIUIN TALMHAN NA hEIREANN.
(Irish Land Commission.)
(At Examiners' Chambers, at 93 Merrion square.)

Before Mr. Spain, at 11.30 o'clock—Laurence Walsh, discharge rulings and settle schedule.
(At 80 Merrion square.)

Before Miss Phelan, at 3 o'clock—Resumed Holding of Anastatia Cooney.

AN CHUIRT BHREITHEAMHNAIS CHUARDA.
(Circuit Court of Justice.)

Before Judge Davitt, at the Law Courts, Chancery place, at 11 o'clock, a.m. Application for Summary Judgment—Brady v. O'Brien. Equity Suits—Higgins v. Higgins; Shannon v. Certus Chemical Industries, Ltd. Civil Actions—Shields v. Minister for Finance; Follenus v. Lawless and others; Hanlon v. Dublin Corporation.

Before Judge Shannon, at the Law Courts, Chancery place, at 11 o'clock, a.m. Motions—Gould v. G.S. Railways; Moran, deceased; Moran, minors. Applications for Summary Judgment—Workingmen's Ben. Building Society v. Redmond; Neylon v. Murray; Owens v. Fennell; Collier v. Laheen. Civil Actions—Harney v. Meige; Dunn v. Stein; O'Neill v. Devins.

AN CLABAITHOIR CONTAE.
(The County Registrar.)

At 12.30 o'clock. Taxation of Costs—McDonnell v. McLoughlin, Conlon v. Moran and Co.; same v. same.

CUIRT DUITHCHE NA CATHRACH.
(Metropolitan District Court.)

At Morgan place. Before Mr. MacCarthy, at 10.30 o'clock—Defended Civil Processes adjourned from previous sessions. Defended Civil Ejectments adjourned from previous sessions.

QUESTION OF SANITY

SOLDIER WHO WAS CONVICTED OF MURDER

(BEFORE THE CHIEF JUSTICE, MR. JUSTICE HANNA AND MR. JUSTICE MARTIN MAGUIRE.)

Continuing his argument in support of the application of James Fennell, a private in the Defence Forces, for leave to appeal from his conviction of the murder of Sergeant Ryan at Collins Barracks, Cork, last February, Mr. Oliver Moriarty, K.C., came to the medical evidence which had been called for the defence at the trial of Fennell at the Central Criminal Court, and subsequently went back to statements in other evidence, which, with the doctors' evidence, upheld, he submitted, the ground of appeal that the verdict of the jury was against the weight of evidence.

The other grounds of the appeal were that the trial judge had misdirected himself in holding that a statement made by Fennell to a Civic Guard sergeant while Sergeant Ryan still was alive was admissible in evidence, and in telling the jury that, in order to bring in a verdict of guilty but insane, the defence must satisfy them beyond reasonable doubt that Fennell had been insane at the time when the act was committed.

With Mr. Moriarty was Mr. Paul Sullivan (instructed by Mr. E. A. O'Connell).

Mr. Joseph A. McCarthy, K.C., Mr. P. J. McEnery, K.C., and Mr. George D. Murnaghan (instructed by the Chief State Solicitor) appeared for the Attorney-General.

Mr. Moriarty said that one thing that would make one suspicious of the view that the jury took was their strong recommendation to mercy. He submitted that the reason for that recommendation probably was concerned with the question of the sanity of Fennell, and not with the facts of the actual shooting.

Mr. Justice Hanna said that he could not understand how the jury could make a strong recommendation to mercy on the ground of the insanity of Fennell when they already had found that he was sane.

Mr. Moriarty suggested that the verdict was a compromise verdict.

Mr. Justice Hanna—They may have thought that the man got some annoyance.

Mr. Moriarty said that his submission on the question of sanity was concerned with the man's sanity at the time of the shooting. He submitted that the weight of the evidence was in favour of a finding of insanity, and he asked the Court to quash the conviction and direct that Fennell should be kept in custody as a criminal lunatic, or, alternatively, direct a new trial.

Mr. Sullivan having followed on the same side, the further hearing was adjourned until to-day.

STAMPS OF THE WEEK

The Mint Stamp Company, 74 Grafton street, Dublin, have sent us the following new stamps for illustration:—

HUNGARY, 1940. 20th Anniversary of Regency, various designs. 6f. emerald green (Regent and Szegad Cathedral); 10f. brown and blackish olive (portrait of Admiral Horthy (dated "1920 to 1940"); 20f. carmine (Kassa Cathedral and angelic bellringer (dated "1939"). Set of 3 d.

ROOMKEEPERS' SOCIETY

The 150th annual general meeting of the Sick and Indigent Roomkeepers' Society will be held in the Boardroom, 2 Palace street, to-day, at 12 o'clock noon, under the presidency of Alderman Alfred Byrne, T.D. Several other prominent citizens will also address the meeting.

The Society is the oldest of its kind in the city, having been founded 150 years ago. During the past year the Society expended £4,336 in helping 5,615 deserving poor families, consisting of 23,926 persons.

NEW STATUE AT GLENCREE

To commemorate the work of the late Father Daly, O.M.I., who introduced the "honour" system into St. Kevin's School (formerly known as "The Reformatory") a large statue of the Good Shepherd has been erected at Glencree. A cine-variety entertainment and dance will be held at St. Kevin's on next Sunday at 5 p.m. in aid of the cost. The Dublin Tramway Company are running a 'bus over the Featherbed Mountain, via Ballyboden.

AIR RAID PRECAUTIONS

SCHEME FOR THE FOUR COURTS

The Air Raid Precautions scheme for the Four Courts now is almost complete. The fire-fighting arrangements are under Captain McDonagh, warden in charge of one of Dublin's largest areas, and he is assisted by Mr. McAlister, of the Land Registry.

The first aid department is in charge of Captain Hughes and Mr. Dunphy.

The protection of the judges is the responsibility of the Chief Justice's tipstaff, Mr. Gearoid McCaffrey, who is a first class instructor of the Chemical School, Griffith Barracks, and is well known in Dublin, where he has been giving instructions on A.R.P. to numerous classes sponsored by the Corporation.

The fire-fighting, first aid and other equipment is under the control of Mr. Robert Collins, of the Board of Works, who is giving valuable assistance in connection with the scheme.

TWO FATAL ROAD ACCIDENTS

CYCLIST VICTIMS

A verdict that death was due to fracture of the skull was returned by Dr. D. A. MacErlean and a jury at the inquest on Patrick Larkin (40), labourer, of Glenamuck road, Carrickmines, Co. Dublin, who was killed on Friday last.

Larkin was cycling on Brighton road towards Carrickmines when he was struck by a car driven by Dr. Henry Smith, Palmerston, Co. Dublin.

Joseph Kearns, Foxrock, Co. Dublin, said that he heard a crash and saw Larkin being thrown into the air. The road was damp at the time and it was getting dark.

Cross-examined by Mr. R. Greene, who appeared for the next-of-kin, witness said that Larkin was cycling about four and a half feet from the kerb at the time. There was room for two cars to pass.

Mr. B. Goodbody, Herbert Hill, Dundrum, the driver of a car near the scene of the accident, said that Dr. Smith was accompanying him at the time. He was slowing down before the accident, and did not think Dr. Smith could have been doing more than 18 to 20 m.p.h. Dr. Smith's car had the headlights turned on.

Mr. R. J. O'Neill appeared for Dr. Smith.

An inquest on James Savage, of Rathbeale Cottages, Swords, who was killed while cycling at Swords on Sunday night last, was opened and adjourned by Dr. J. P. Brennan, County Coroner, at Swords yesterday.

Dr. R. J. May, Swords, said that the cause of death was fractures of the skull, perforation of the intestine and numerous other injuries.

Superintendent Higgins applied for an adjournment.

MEMBERSHIP OF SOCIETY

ACTION WRONGLY CONSTITUTED

PARTIES FAIL TO REACH SETTLEMENT

(BEFORE MR. JUSTICE GAVAN DUFFY.)

THE action concerning membership of the Rattoo Co-operative Agricultural and Dairy Society, Ltd., Co. Kerry, which had been adjourned last December in the hope that the parties would arrive at a settlement, was dismissed with costs, the judge holding that it had been wrongly constituted.

It had been brought by Patrick Leen, claiming to be president of the society; Patrick Nelan, claiming to be secretary; Jeremiah O'Connor, claiming to be manager; and John Reidy, Thomas Michael O'Connor, Edmond Kearney, Patrick O'Connor, James Condon, David O'Connor, Thomas Casey, Martin Leen, William O'Connell, Patrick Stack, John Nelan, John Mahony, Michael Donegan, James Delaney, Maurice Sheehy, Maurice Carroll and John Carroll, claiming to be members of the committee of the society, for declarations and injunctions against Patrick O'Connor, Martin Ross, Michael Harrington, Daniel Brosnan, James Power, Patrick Mahony, Timothy McCarthy, James Diggin, James Houlihan, Patrick O'Brien, Timothy Hanlon, Gerald O'Connell, William T. Sweeney and Robert Moloney. All the parties reside in the Ballyduff district, near Tralee.

An injunction had also been sought to restrain the Munster and Leinster Bank from dealing with the society's funds on the order of the defendants, but when the case was last before the Court an application by the bank to be dismissed from the action was granted.

PLAINTIFF'S CLAIM

The plaintiffs sought a declaration that the purported election at an ordinary general meeting of the society on March 31, 1938, of Patrick O'Connor as president, and of Martin Ross, Michael Harrington, David Brosnan, James Power, Patrick Moloney, Timothy McCarthy, James Diggin, James Houlihan, Patrick O'Brien and of William Barrett and Patrick Hayes as members of the committee was invalid.

Alternatively, they claimed a declaration that the term of office of the persons elected was determined in accordance with the society's rule at a special general meeting on May 19, 1938.

Further declarations sought were that the purported co-option of Timothy Hanlon as a member of the committee on May 24, 1938, was unlawful; that up to May 19, 1938, the powers of president were vested in John Reidy, and of the committee in Patrick Leen, Thomas Michael O'Connor, Edmond Kearney, Patrick O'Connor, James Condon, David O'Connor and Robert Moloney; and that at the meeting of May 19, 1938, Patrick Leen was elected president and that the other plaintiffs were elected members of the committee; that Jeremiah O'Connor was the duly-appointed manager of the society, and had been prevented by the defendants, other than the bank, from performing his duties; and that from May 14, 1938, Patrick Nelan had been secretary, and had been prevented by the defendants other than the bank, from performing his duties.

It was claimed that the liability of John Reidy, Edmond Kearney, David O'Connor, James Condon, Thomas Michael O'Connor and Patrick O'Connor to the bank for advances made to the society under a guarantee of March 10, 1936, had been terminated by a letter of May 28, 1938.

Injunctions were sought to restrain the defendants—other than the bank—from purporting to act as officers and committee of the society, and from dealing with the society's property, and an order was sought directing the defendants to account for all property of the society dealt with by them since March 31, 1938, and to deliver up possession of the society's property to the plaintiffs.

THE DEFENCE

By their defence the defendants—other than the bank—denied that Patrick Leen, Patrick Nelan and Jeremiah O'Connor were president, secretary and manager, respectively, of the society. They admitted that John Reidy, Thomas Michael O'Connor, Edmond Kearney, Patrick O'Connor, James Condon and David O'Connor had been elected members of the committee, but they denied that any other plaintiffs had been elected to the committee.

They claimed that Patrick O'Connor, Gerald O'Connell and William T. Sweeney were president, secretary and manager, respectively, and that the other defendants—other than the bank—were elected members of the committee. They admitted that Timothy Hanlon had been co-opted to the committee.

They admitted that they had taken over the management of the society, but denied that they had done so unlawfully. They denied that they had prevented the officers or committee from performing their duties.

It was submitted that this dispute involved in the action could be remedied by the majority of the society's members without the intervention of the Court.

Mr. J. M. FitzGerald, K.C., Mr. Michael Binchy, K.C., and Mr. W. Binchy (instructed by Messrs. Marshall and Macaulay) appeared for the plaintiffs; and Mr. H. J. Moloney, K.C., Mr. G. C. Cullinan, K.C., and Mr. T. K. Liston (instructed by Messrs. T. J. Liston and Co.) for the defendants other than the bank.

When the case was called yesterday, Mr. FitzGerald, in reply to the judge, said that it had not been possible in the interval to reach agreement. The plaintiffs had had great hopes that a settlement would be reached as the result of suggestions which emanated from Mr. Moloney; but Mr. Moloney's clients were not prepared to go as far as Mr. Moloney had been prepared to go.

Mr. Justice Gavan Duffy said that there was also the question of the preliminary objection raised by Mr. Moloney.

Mr. Moloney said that he was pressing that objection, which was that the action was wrongly constituted. The proper way in which to have instituted the proceedings would have been to start the action at the suit of the society itself. The law was that an individual member of a society might complain that he had been deprived of his rights as a member, or that an injustice had been done to him as a member, but he could not institute an action seeking relief of the nature claimed in the present action. It was too late now, he suggested, to join the society as a nominal defendant as the plaintiffs asked.

JUDGMENT

Mr. Justice Gavan Duffy said that he had done his best to get the parties to reach a settlement. The case had stood adjourned for seven months, and, as the parties had been unable to agree, he must now dispose of the preliminary objection. The question had arisen on an application to add the society as a nominal defendant. In his opinion it was absolutely useless to add the society as a defendant when no relief was being sought against it. He could see no answer to the claim by Mr. Moloney that under a well-established rule the only plaintiff who could seek the greater part of the relief sought in the present action was the society as such, and that, in the case of the claim by Messrs. O'Connor and Nelan, the proper defendants should be the society as such—and not as nominal defendants.

He could see no reason for departing from the well-established practice that the kind of relief for which the present action had been brought ought to have been, and could only satisfactorily be sought, at the instance of the society itself.

The actual plaintiffs were a number of individuals who were officers and committee men, but in his opinion they were not the proper plaintiffs for the relief which they sought. There would be endless trouble with similar societies if the well-established rule were not followed.

In these circumstances he had no option but to hold that the action was wrongly constituted and to dismiss the plaintiffs' claim.

The judge added that he would have directed the calling of a meeting of the society if he had thought that there would have been any use in doing so, but he did not think that there would have been any use. It was clear, in his opinion, that all the matters in dispute could have been regulated by the society itself instead of by the Court.

On the application of Mr. Moloney, the plaintiffs were directed to pay the costs of the action, the judge remarking that the action was one which could have been tried in the Circuit Court.

LETTERS TO THE EDITOR

LITERARY CRITICISM

TO THE EDITOR OF THE IRISH TIMES.

SIR,—Surely Mr. Love does not seek to explain away a libel by suggesting that the name of the libelled person should have been omitted? The unpleasant fact remains that a supposed review of Mr. Maurice Walsh's book was made the excuse for launching an attack on all Boy Scouts, who apparently evidenced "civilisation at its lowest" by their love of open-air life and all the joys that belong to it!

I do not agree with Mr. Love that the boy (as such) represents civilisation at its lowest"; nor that civilisation itself is manifested solely by the desire for destruction. But I do believe that the Scout movement, in all the various denominations, is striving to impart to boys the ideals of civilisation at its highest—the ideals of discipline, courage, endurance, self-sacrifice.

The Boy Scout of to-day is, no doubt, too completely occupied in his endeavours to "Be Prepared" for stern duties that may fall to him now at any moment to waste time over the pointless maunderings of your literary critic, whose remarks I can imagine the average Boy Scout dismissing contemptuously as "frowsty tripe!"—Yours, etc.,

"F. L. J."

Glasnevin, Dublin, July 23rd, 1940.

TO THE EDITOR OF THE IRISH TIMES.

SIR,—The Scout Law deals with ten obligations—to be truthful, loyal, helpful, brotherly, courteous, kind, obedient, cheerful, thrifty and pure. According to Mr. Patrick Kavanagh the members of the organisation that undertake to obey this law represent civilisation at its lowest ebb. What, then, are Mr. Kavanagh's ideals? At what state of the tide of civilisation is the code that he may champion? His ignorance of scouting is obviously as abysmal as his ignorance of all but one type of "jamboree." The Scout type had the germ of international peace in it, and, had it not been for the might of those with different ideals, it would have prevented the present war from taking place. Mr. Kavanagh is unaware of so many things that he probably is unaware of the fact that Mussolini and Hitler suppressed the Scout movement in their countries very soon after coming to power. Perhaps it is the ideal of peace that represents "civilisation at its lowest ebb." Why "literary criticism" anyway!—Yours, etc.,

HAROLD C. BROWN.

24 Lea road, Dublin, July 23rd, 1940.

TO THE EDITOR OF THE IRISH TIMES.

SIR,—I was about to apologise for encroaching on your valuable space, but I have decided that it cannot be as valuable as usual, else a page of literary interest would not have contained Mr. Patrick Kavanagh's review on Mr. Maurice Walsh's "The Hill is Mine" last Saturday. This review contains two paragraphs to which all right-minded readers could only be expected to take exception.

The first treats of Mr. Walsh's open-air Boy Scout type of novel. Mr. Kavanagh remarks that "the Boy Scout may be said to represent civilisation at its lowest, and the Jamboree is the academy of illiteracy." Apart altogether from the exceedingly bad taste of such a remark at a time when we are relying upon the youth organisations to form the connecting link between city defence organisations, I would point out that it is an entirely unnecessary remark, and strikes the reader as a somewhat forced attempt at what the scout himself would describe as "being smart."

Mr. Love would have us believe that the boy represents civilisation at its lowest. I submit that this is what the Boy Scout movement has set itself to redeem. One of the many excellent aims of the movement is the training of better and more useful citizens. No boy who has passed through the Scout camp can have failed to gain some definite good from the training which fits him for a more healthy and efficient life. Yet Mr. Kavanagh maintains he represents civilisation at its lowest. It is a well-known fact that the ex-scouts are giving outstanding service in the A.R.P. organisations, the St. John Ambulance Brigade, and the Local Security Force because of their training in Mr. Kavanagh's "academy of illiteracy."

No one would expect Mr. Kavanagh to admire the clean, open-air life of Scottish moors and hills who had read a short story written by him in the *Irish Times* some months ago, which dealt with the lowest order of potato-diggers and their vulgar remarks about the serving maids of the village.

The second objectionable paragraph contains the key to Mr. Kavanagh's whole attitude. He states: "A slight flavour of real sin would have saved Mr. Walsh . . . . Not filth, just a little human B.O." I suggest that it was the lack of "flavours of real sin" which forced Mr. Kavanagh to describe "Gone With the Wind" as "dull, stupid and boring." Doubtless it would have escaped this condemnation if it had been as inelegant as the reference to a "little human B.O." In the words of the advertisement, I consider Mr. Kavanagh's "best friend ought to tell him," and, failing the friend, I suggest to him myself that a little of the "dreadful atmosphere of a Scottish setting" in company with "the academy of illiteracy" might prove an excellent tonic for the flavour of Mr. Kavanagh's own mind.—Yours, etc.,

FRANK E. PRENTON JONES.

"Prenton," 24 Crescent Villas, Glasnevin, Dublin, July 23rd, 1940.

ENJOYABLE OUTING

PHOTOGRAPHIC SOCIETY OF IRELAND

The Photographic Society of Ireland held a very successful outing last Sunday, when a party of thirty-four visited Navan, Kells and Trim.

At Navan the beautiful settings of the River Boyne and its banks were photographed. Proceeding to Kells, the party, with the kind permission of the Marquess of Headfort, explored the gardens and the demesne, where a very pleasant afternoon was spent. The members recorded many nature and architectural subjects, as well as the landscape studies, after which they were privileged to see many of the fine rooms in the house. Lord Headfort also showed excellent examples of his photographic skill, and Lady Headfort's floral studies were very much admired. Afterwards the party examined the archæological objects in the town of Kells.

On the return journey the numerous items of interest in Newtown, Trim, with its ruins, concluded a day full of photographic enjoyment.

Among those present were:—Mr. A. V. Henry (President) and Mrs. Henry, Mr. P. A. Duignan, Mr. C. Stronach, Mr. J. Stronach, Mr. F. Griffin, Mr. Fonso Carton, Miss U. Glynn, Mr. E. Kelly, Mrs. S. J. Roch, Mr. P. Kelly, the Misses Curry, Mrs. J. L. Campion, Mr. and Mrs. J. W. Roch, Mr. A. Dillon, Mrs. Cummins, Mr. W. F. Aylward, Mr. H. M. Dockrell, T.D.; Mrs. J. G. Shanahan, Mr. W. H. Fretton, B.A.I.; Mr. J. H. White, Mr. H. W. Deane, B.A.; Mr. L. Fluskey and Mrs. Hall.

The arrangements were in the hands of Miss E. P. Thompson, Mr. F. W. Padbury and Mr. J. L. Campion, hon. secretary.

BUILDING CONTRACTORS' PROBLEMS

The Federation of Builders, Contractors and Allied Employers of Ireland adopted at its July meeting proposals for new industrial legislation which were formulated by employers' organisations. The meeting also considered a "progress" report in connection with efforts being made to re-establish the register of Government contractors, and a report concerning representations submitted to the Department of Local Government on the continued non-provision of bills of quantities by the majority of local authorities in connection with housing schemes, and the inadequacy of bills in the few instances where the documents were made available.

The Council approved of all works in the Cork area closing between August 2 and August 11 instead of the period August 3-12 originally fixed.

Mr. John Hearne, vice-president, presided.

The British Minister of Aircraft Production announces that he has appointed Mr. W. L. Stephenson, chairman of F. W. Woolworth and Co., Ltd., to be Director-General of Equipment in the Ministry of Aircraft Production.

Who could resist that intriguing flavour! Who wouldn't ask for more and more of this delightful spreadable cheese! Three Counties is a firm favourite in thousands of homes; its unvarying purity, handiness, and rich creamy flavour recommend them selves to every member of the family. Serve Three Counties often! You can afford to because it is highly economical.

Accent on Flavour —and on economy too!

THREE COUNTIES Spreadable CHEESE

PITY THE RAKES OF MALLOW

FROM all we can hear, the Rakes of Mallow spent some very hilarious evenings. And some very gloomy mornings-after as well, unless they were made of sterner clay. But a good deal of water has flowed down the Blackwater since those far-off days, and a hangover in Cork is now rarer than a white blackbird.

For hangovers went out when Rose's Lime Juice came in. Rose's, being the pure juice of the lime, has therapeutic properties which render hangovers null and void. It doesn't matter whether you incline to gin and Rose's, or drink a straight glass of it before you go to bed—there'll be no regrets in the morning.

ROSE'S LIME JUICE—THE WISE MAN'S NIGHTCAP

WEDDINGS

MR. C. B. McCONNELL AND MISS B. E. FANNIN

The wedding took place yesterday at the Methodist Centenary Church of Mr. Charles Benjamin McConnell, son of Mrs. E. F. McConnell, 42 Rathgar avenue, Rathgar, and Miss Brynhild Elizabeth Fannin, daughter of the late Dr. Edward M. Fannin, and of Mrs. Norah Sidford Fannin, Sutton, County Dublin.

The Rev. R. Lee-Cole, M.A., B.D., officiated.

The bride, who was given away by her cousin, Dr. A. E. Fannin, wore a simple green *ensemble*, and carried a bouquet of red roses. She was attended by one bridesmaid, Miss Una Stuart, who wore a mauve jacket *ensemble*, and carried a bouquet of multi-coloured sweet pea.

Mr. John C. McConnell, B.A., acted as best man.

The honeymoon is being spent in Connemara.

MR. H. N. DIXON AND MISS V. P. DEANE

The wedding has taken place at Drumcondra Parish Church of Mr. Henry Norman Dixon, eldest son of Mr. and Mrs. Henry Dixon, Ranelagh, and Miss Violet Patricia Deane, only daughter of Mr. and Mrs. R. W. Deane, Drumcondra.

The Service was conducted by the Rev. C. J. Tyndall, M.A., and the Church was tastefully decorated with roses and gladioli.

The bride, who was given away by her father, wore a gown of delphinium blue lace, with head-dress of silver and blue leaves, and tulle to match. She carried a mixed bouquet of orchids and shaded pink carnations. The bridesmaids—Miss Pearl Deane, cousin of the bride, and Miss Dolly Dixon, sister of the bridegroom, wore picture frocks of rose taffetas, with caps to match, trimmed with tulle and mixed flowers, matching their Victorian posies.

Mr. Sam Dixon, brother of the bridegroom, was best man. The groomsmen were Mr. Vere Deane and Mr. Fred Dixon. Mr. Fred Deane presided at the organ.

A reception was held later at the home of the brides parents, and the happy pair left during the afternoon by car for the South of Ireland, the bride wearing a travelling coat of Irish tweed over a floral frock.

MR. L. W. CLARKE AND MISS P. KERR

The marriage took place last Saturday at the Church of the Seven Dolors, Glasnevin, with Nuptial Mass and Papal Blessing, of Mr. Leonard W. Clarke, 7 Gossbury Hill, Hook, Surbiton, Surrey, and Miss Pauline Kerr, 15 Oaklands Drive, Ballsbridge.

The Rev. Father Bryan officiated.

Mr. J. S. Traynor, solicitor, cousin of the bride, was best man, and Miss Lon Martin was bridesmaid. The reception was given by the bride's aunt, Mrs. Traynor, at her residence, "Laharna," Park Drive, Cowper Gardens, Rathmines.

PREVENTION OF CRUELTY TO ANIMALS

At the weekly meeting of the Dublin Society for Prevention of Cruelty to Animals, held at 29 South Frederick street, Miss Hillas presided. Also present:—Mrs. D. M. Large, Mr. F. S. Roberts, Mr. B. St. G. Lefroy, Dr. Trevor S. Smith.

Seventy dogs and 177 cats were brought to the Home during the week. The following subscriptions were received:—Miss Kirkwood, 12s. Donkey Prize Fund—The Misses Nolan, 5s.; Mrs. T. W. King, 5s.; Mrs. Fanning, 5s.; F. A. Heney, M.R.C.V.S., £1 1s. 0d.

PUBLIC AMUSEMENTS.

GAIETY THEATRE.
NIGHTLY at 8. MATINEE SATURDAY, 2.30.
NOEL COWARD'S
GREATEST COMEDY SUCCESS—
"HAY FEVER."
With EVELYN KERRY.
Box Office Open Daily from 10 a.m. to 9 p.m.

ABBEY THEATRE. Dial 4
Retained for Second Week:
"TO-DAY AND YESTERDAY."
By W. B. Hepenstall.
Box Office, 10.30 to 6. 'Phone, 44505.

METROPOLE. CONTINUOUS 2 o'c. to 11.
ARTHUR ASKEY, in
"CHARLIE'S BIG-HEARTED AUNT."
Showing at 2 o'c., 4.30, 7 o'c., and 9.40.
CONSTANCE MOORE, TOM BROWN in
"MA! HE'S MAKING EYES AT ME."

GRAFTON Continuous, 2 to 11.
Daily, at 2.10, 4.40, 7.10, 9.40.
CLIVE BROOK, ANNA LEE, in
"RETURN TO YESTERDAY."
Also ALBERT BURDON in "JAIL BIRDS."

CORINTHIAN. 2.30 to 11.
Lola Lane and James Craig, in "ZANZIBAR," at 2.54, 5.15, 7.34, 9.55. Also Johnny MacBrown, in "RIDERS OF PASCO BASIN," at 4 o'c., 6.21, 8.40.
The Official Army Film, "STEP TOGETHER."

THEATRE DE LUXE.
DUBLIN'S SUPER CINEMA. 3.30 to 11.0 p.m.
James Cagney, Pat O'Brien, George Brent, in
"THE FIGHTING 69th."
Also "Step Together." The Official Irish Army Film.

THEATRE ROYAL.
Laughter Runs Riot! LAUREL AND HARDY in "SAPS AT SEA."
80 Whirlwind Minutes.
At 2.0, 4.30, 7.2, 9.39.
Also the Army Film, "STEP TOGETHER."
The Colourful Spectacle! "IN OLD VIENNA,"
With a Huge Cast of Favourite Singers, Dancers, Comedians,
At 3.25, 5.54, 8.30.

REGAL. ROOMS CINEMA. SUPERB DOUBLE FEATURE.
RITA JOHNSON in "THEY ALL COME OUT."
At 2.9, 4.43, 7.17, 9.50.
THE HIGGINS FAMILY in "MONEY TO BURN."
At 3.27, 6.0, 8.35.
And THE ARMY FILM, "STEP TOGETHER."

SAVOY FIRST TIME IN EIRE!
Clark GABLE, Joan CRAWFORD in "STRANGE CARGO," with
IAN HUNTER, PETER LORRE, PAUL LUKAS
At 2.0, 4.25, 6.46, 9.9.
Also the Army Film, "STEP TOGETHER."
At 6.17 and 8.40.

CAPITOL.
WALLACE BEERY, DOLORES DEL RIO in "AROUSE AND BEWARE."
Showing at 2 o'c., 4.26, 7.12, 9.48.
FRIDAY NEXT:
This Year's Dramatic Thunderbolt.
ADOLPHE MENJOU, MAUREEN O'HARA, HERBERT MARSHALL,
In Clemence Dane's Mighty Drama,
"A BILL OF DIVORCEMENT."

ASTOR.
FIRST TIME TO EIRE: NOT A RE-ISSUE.
RAYMOND MASSEY in
"SPIRIT OF THE PEOPLE."
Showing at 2.16, 4.55, 6.50, 9.7.
The Official Army Film, "STEP TOGETHER."

CARLTON SHOWING AT 2.50, 5.5, 7.20, 9.40.
"BARRICADE."
With WARNER BAXTER and ALICE FAYE.
Also Irish Army in "STEP TOGETHER."

THE GREEN. TO-DAY, 2.45, 5.0, 7.15, 9.30.
PAUL ROBESON: "PROUD VALLEY."
Also Official Army Film, "STEP TOGETHER."
Mats., till 5, 3d., 1/4. Evgs., 9d., 1/-, 1/4, 1/9.

PAVILION, DUN LAOGHAIRE.
Con., 3.0 to 10.30 p.m.
TYRONE POWER, LINDA DARNELL, in "DAY TIME WIFE."
Showing at 4.20, 6.55 and 9.35 p.m.
Also "DARK RAPTURE."

REGENT, SHIRLEY TEMPLE in "SUSANNAH OF THE MOUNTIES."
BLACKROCK.

ADELPHI. SHOWING AT 2, 4.26, 6.52, 9.28.
"JUDGE HARDY AND SON,"
With
MICKEY ROONEY, LEWIS STONE, CECILIA PARKER, FAY HOLDEN.

EXHIBITION
OF
LANDSCAPES
BY
DOLLY ROBINSON.
OPEN DAILY FROM 10 A.M. TO 6.30 P.M., UNTIL
WEDNESDAY, 31st JULY.
AT THE VICTOR WADDINGTON GALLERIES, 28 SOUTH ANNE STREET, DUBLIN.

BATHS & WASHBASINS.
NEWEST DESIGNS.
MAGUIRE & GATCHELL, LTD.,
DAWSON HOUSE, DUBLIN.

The Irish Times

WEDNESDAY, JULY 24, 1940.

PUBLIC NOTICES.

A PUBLIC MEMORIAL SERVICE
FOR THE LATE
CAPTAIN REGINALD WALLIS
(General Secretary, City of Dublin Y.M.C.A., 1921-1933)
Will (D.V.) be held in the
METROPOLITAN HALL
(LOWER ABBEY STREET)
On SUNDAY NEXT, at 8.30 p.m.

A cordial invitation is extended to the public, and especially to Capt. Wallis's many friends in the City of Dublin and District.

THE 150th
ANNUAL GENERAL MEETING
OF THE MEMBERS AND SUPPORTERS OF
THE SICK AND INDIGENT ROOMKEEPERS' SOCIETY
(INCORPORATED)
Will be Held in
THE BOARDROOM,
2 PALACE STREET, DUBLIN,
TO-DAY (WEDNESDAY),
24th INST.,
AT 12 O'CLOCK NOON,
Chairman—
ALD. ALFRED BYRNE, T.D.
Several other prominent Citizens will Address the Meeting.

SUPPORT "DUBLIN'S OLDEST CHARITY."

THE MAGDALEN CHURCH, LOWER LEESON STREET.
A SERVICE OF HEALING
Will be held This (Wednesday) Afternoon at 3 o'clock.

COMHAIRLE CHONNDAE BHAILE ATHA CLIATH.
(County Dublin County Council.)

Notice is hereby given that the County Dublin County Council have applied to the Minister for Local Government and Public Health for sanction to the raising of a loan of £6,668 for the purpose of defraying their share of the cost of the reconstruction of the Cabinteely-Loughlinstown section of the Bray road. The Minister before giving his consent will take into consideration any representations made by any ratepayer or owner of property rated to the poor rate.
By Order,
PATRICK J. MURPHY, County Secretary.
Offices: 11 Parnell square, Dublin.
Date: 24th July, 1940.

THE Proprietors of Patent No. 13372, entitled "IMPROVEMENTS IN OR RELATING TO THE PREVENTION OF SLUDGE FORMATION IN LUBRICATING OILS," are desirous of entering into arrangements by way of Licences on reasonable terms for the purpose of exploiting the invention and ensuring its full development and practical working in this country.
All communications to be addressed to
H. D. FITZPATRICK & CO.,
Registered Patent Agents,
15/17 LOWER O'CONNELL STREET, DUBLIN.

GOVERNMENT NOTICES

AN ROINN TALMHAIDHEACHTA.
(Department of Agriculture.)
REGULATION OF IMPORTS OF RAW APPLES.

The Minister for Agriculture has made an Order under the Agricultural Products (Regulation of Import) Act, 1938, entitled Apples (Regulation of Import) Order, 1940, prohibiting on and after the 16th August, 1940, the importation of raw Apples save under licence. The Order does not apply to Apples grown in Great Britain or Northern Ireland.
D. TWOMEY, Secretary.
23rd July, 1940.
37/Z.3638. W.H.Co.

EMERGENCY POWERS (No. 39) ORDER, 1940.

Notice is hereby given that the Government, on the 19th July, 1940, made an Order under the Emergency Powers Act, 1939, entitled the Emergency Powers (No. 39) Order, 1940, suspending the operation of Sub-section 3 of Section 12 of the Agricultural Produce (Cereals) Act, 1933, relating to the fixing of Minimum Prices for Home-grown Wheat and amending Sub-section 2 of Section 14 of the Agricultural Produce (Cereals) Act, 1936, relating to the purchase of Home-grown Wheat by holders of milling licences.
This Order will be published at an early date, and will be purchasable at the Government Publications Sale Office, 3-4 College street, Dublin, or from any bookseller.
D. TWOMEY, Secretary.
Department of Agriculture,
23rd July, 1940.
37/Z.3638. W.H.Co.

LEGAL NOTICES.

In the Matter of
THE COMPANIES ACTS, 1908 to 1924,
And in the Matter of
EDWARD FITZGERALD LIMITED
(In Voluntary Liquidation).

Notice is hereby given that, pursuant to Section 188 of the Companies (Consolidation) Act, 1908, a Meeting of the Creditors of the above-named Company will be held at the Offices of Messrs. Purtill and Company, 33/34 Anglesea street, Dublin, on Wednesday, 7th day of August, 1940, at 11 o'clock forenoon.
Dated this 23rd day of July, 1940.
R. L. REID, Liquidator.

N.B.—This Notice is issued to comply with the Statute. All Creditors have been or will be paid in full.

25 YEARS AGO

(From the *Irish Times*, July 24, 1915.)

Massacres of Armenians.

Fresh massacres of the Armenians have broken out in Turkey, according to reports received in Petrograd. The Kurds are again the leaders, but general riots have broken out in many places. In the Bitlis region, where the worst atrocities have taken place, the entire male population has been massacred. Something like a thousand men have had their throats cut and almost 9,000 Armenian women and children have been herded into the town. The entire Armenian population of Diabekr is said to have been exterminated.

Dublin and Munitions.

Following correspondence between the Dublin Munitions Committee and the War Office in relation to the manufacture of munitions in Dublin, a representative of the Ministry of Munitions was in Dublin yesterday and had an interview with Mr. Leonard, President of the Chamber of Commerce. Mr. Leonard at once summoned a meeting of sub-committee members, who were shown several parts of shells that could be made here. They were told that the War Office desired that the manufacture of these parts should begin at once on as large a scale as possible.

Mr. Leonard has called a meeting of the Munitions Committee for next Monday with the object of appointing a managing committee.

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Telephone No. 76555

COURT AND PERSONAL.

FROM THE *COURT CIRCULAR*.

BUCKINGHAM PALACE, Tuesday.

The Viscount Swinton had an audience of the King this morning.

The Right Hon. Sir Ronald Campbell also had an audience of the King, when His Majesty invested him with the insignia of a Knight Grand Cross of the most distinguished Order of St. Michael and St. George.

The Right Hon. Winston Spencer-Churchill, M.P. (Prime Minister and First Lord of the Treasury and Minister of Defence) had an audience of the King this evening.

The Princess Royal was godmother to the infant daughter of Captain Viscount Cowdray and Viscountess Cowdray, who was christened last week at Esebourne Church, Sussex.

The Countess of Antrim performed the opening ceremony recently at the canteen in the People's Institute, Glenarm.

Lord Dunsany is 62 years of age to-day.

Mme. Elsa Schiaparelli has arrived in New York.

Lord HolmPatrick is organising a dance in aid of the Meath Hunt, to take place in Dublin on the eve of the Phœnix Plate meeting (Horse Show week).

M. Simons French has returned to Dublin from England.

The Earl of Ancaster is now at Grimsthorpe Castle, Lincolnshire.

The marriage arranged between Alan Scott Heaslip, youngest son of Mr. and Mrs. Heaslip, Beechhurst, Cork, and Joyce Chiddick, elder daughter of the late Edward Chiddick and Mrs. Chiddick, 20 Richmond Hill, Cork, will take place quietly at Trinity United Presbyterian Church on August 12. If travel permit is obtained.

The marriage arranged between Desmond, eldest son of the late Mr. John Moran and Mrs. Elizabeth Moran, Minnowbrook House, Terenure, Dublin, and Madeleine Anne, only daughter of Mr. and Mrs. Bernard Downey, Mountpleasant square, Ranelagh, Dublin, will take place quietly on the 3rd September, 1940.

The marriage arranged between Mr. R. W. Harriman and Miss MacGowan will take place to-morrow (Thursday), instead of Saturday, as announced.

Mr. Nigel Kinnear has returned to 69 Lower Baggot street.

Switzers Sale ends on Saturday next, and "Final Week" Offers of outstanding interest are to be found in all Departments.

Fashionable Spectacles at Moderate Prices. Pollock and Co., Ltd., 50 Grafton street.

Last-minute bargains of Coats, Suits, Gowns, Blouses and Knitwear are to be had in Richard Alan's, 58 Grafton street, where final reductions have been made this week.

Leaders of Fashion in all Spectacle Wear.—Dixon and Hempenstall, Grafton street.

Early Autumn coat, full length and good size, in mixed blue tweed with grey Indian lamb collar, for 79s. 6d. at Slyne's Summer Sale, 71 Grafton street.

The latest fashions in Shoes to match that new ensemble.—Stephens and Bourke, Ltd., Shoemakers, 26 Stephen's Green and branches.

To Ladies.—Medical Appliances, Belts, etc., Artificial Silk Elastic Stockings which defy detection, or Lastex and Lastestar Stockings which need no covering hose and wash well. Lady attendants.—Fanitin and Co., Ltd., 41 Grafton street.

Davis and Co.—Last week of Sale. Further reductions in all departments. Great bargains in Sports Suits, Cardigans and Jumpers.—46 Grafton street.

Sharpley's, Specialists Baby Linen Nursery. Accouchement Sets. Price List—2 Nassau st. Dublin.

FROM "THE TIMES"

(BY SPECIAL ARRANGEMENT.)

ANOTHER INTERIM BUDGET

The Times remarks to-day in a leading article:—

The Chancellor of the Exchequer made it clear yesterday, as, indeed, his predecessor did last April, that both his figures and his proposals were purely provisional. All that they reflect from the financial aspect is a great increase in the rate of war expenditure, which has grown from £40,000,000 a week to £57,000,000 a week during the four weeks ended on July 20th. The prospective total of war expenditure only for the whole year has thus increased by £800,000,000 to £2,800,000,000, and the prospective gap between revenue and expenditure of all kinds has been enlarged from £1,400,000,000 to £2,200,000,000. Whatever size of the gap there are only four ways of filling it, namely —taxation, borrowing at home, borrowing abroad and the realisation of foreign assets, and, of these, the last should clearly be used as sparingly as possible, while the third is confined to the consent of the Dominions and of India, to the accumulation of short term balances in this country.

The financial question, therefore, for all practical purposes, is whether enough can be taken by taxes or attracted in the form of savings to finance the war. The complementary economic problem is how to prevent the higher national money income from being devoted to an increased demand for personal consumption of commodities when, owing to the devotion of productive resources, to munitions and goods for export, required to pay for imports of munitions, the quantity of such commodities is drastically reduced. The money income left to the public must, therefore, be reduced by taxation and by savings if inflation is to be avoided.

Sir Kingsley Wood showed yesterday that he fully grasped all these principles, and he stated them admirably, but the measures into which he translated them gave ample additional reason for agreeing that this can only be considered as another interim Budget.

On the whole, adds *The Times*, the Chancellor, having laid down the principle that heavy doses of new taxation for all classes will be necessary, has made this first dose a pretty mild one, so far as the great majority of the people are concerned. It remains to be seen whether the dose is strong enough to achieve his economic object—namely, the diversion of purchasing power away from commodities. He clearly calculates that much will be diverted not by taxes, but into loans. It is impossible to say precisely how much of this year's gap of £2,200,000,000 will have to be filled by borrowing. The new taxation and the use of reserve elements of our financial strength will, of course, reduce the amount to be borrowed at home. The rate of borrowing has now risen to about £1,400,000,000 a year, and the Chancellor was justified in priding himself on the success of existing loans. But he was equally right in declaring that present efforts must be redoubled—indeed, a very strong effort will be required even to maintain the present rate of subscriptions. Lastly, it cannot be too often repeated that the duty to save is not confined to individuals, but is incumbent also on the Government, both in war expenditure and in the all still large section of the Budget which deals with normal expenditure.

CIVIC GUARD OFFICER PROMOTED

Last night's *Iris Oifigiuil* announces that the Government have appointed Superintendent Sean Liddy, of the Garda Siochana, to be a Chief Superintendent, with effect as from 20th July.

HIGH WATER AT DUBLIN.

	To-day.	To-morrow.
Morning	3.11	3.50
Evening	3.34	4.12

HIGH WATER AT OTHER PORTS.

	Morning.	Evening.
Ballina	9.52	10. 9
Belfast	2.34	2.52
Cork	9.19	9.35
Cobh	9.16	9.32
Drogheda	2.59	3.22
Dundalk	2.56	3.19
Galway	9. 9	9.23
Kinsale	9. 5	9.21
Limerick	10.39	10.53
Sligo	9.35	10.11
Waterford	10.17	10.33
Westport	9.32	9.49

Fantastic Finance

Nothing illustrates more vividly the utterly fantastic nature of the present war than the figures of the Budget that was introduced in the British House of Commons yesterday by Sir Kingsley Wood, Chancellor of the Exchequer. Fighting has been in progress for less than a year; yet Great Britain is spending money at a rate which baffles rational assessment, and there is every reason to suppose that her outgoings will increase and multiply as the war develops. The whole business staggers the imagination. In April the Chancellor of the Exchequer reckoned provisionally that expenditure on the war would amount to about £2,000,000,000 a year—a goodly sum, in all conscience. Admittedly, this figure was pure guesswork; but British Chancellors are by nature conservative, and it was hoped that certain economies might be made which would reduce the total bill. Actually, the very reverse has happened. Sir Kingsley Wood told the House of Commons yesterday that the April estimate was altogether too optimistic. The figure of £2,000,000,000 represented a weekly expenditure of about £40,000,000; but for the four weeks which ended on July 20th the average rate of expenditure had been £57,000,000, or more than eight million pounds every day. This expenditure, it must be remembered, is confined to war costs; the normal, everyday disbursements of civilised government also must be met. On the assumption that war expenditure for the whole of this year will reach £2,800,000,000, the total requirements of the British Government for the twelve months will reach the colossal sum of £3,467,000,000. The ordinary citizen, who thinks in terms of hundreds of pounds, or even smaller units, cannot possibly realise what these figures mean. One might just as well expect him to judge distances in terms of light-years. National finance has ceased to come within the mental range of the average taxpayer; it has soared into astronomical regions, where the addition or subtraction of half-a-dozen "noughts" does not seem to make any appreciable difference to anybody. The old-fashioned principles of orthodox finance, on which our bankers and economists were reared, have been thrown to the winds long since. Germany was supposed to be a bankrupt country when the war began. She had no gold reserve, she had no credit anywhere, and the financial pundits predicted her early collapse for lack of funds. Yet these alleged disadvantages do not seem to have interfered in the slightest degree with her rate of production. She has been able to turn out tanks and aeroplanes in apparently unlimited quantities; her troops are lavishly equipped, and her Government seems to have contrived to establish a financial and economic hegemony in the Balkan Peninsula. All these achievements have been made without "money," as we used to understand the term. What is the answer to the riddle?

So far as the British taxpayer is concerned, the answer is simple enough: he must empty his pockets. In April additional taxation to the amount of £128,000,000 was imposed. Yesterday Sir Kingsley Wood tabled his demands for a further sum of £239,000,000, making a grand total of £367,000,000 of fresh taxation within the space of three months —and there is no kind of guarantee that there will not be more to come. The British taxpayer, like Issachar, is a strong ass; but surely he must be approaching the limit of his endurance. Income-tax has been increased again—this time to a standard rate of eight shillings and sixpence in the pound, or two shillings more than the maximum that was demanded by the Government during the last war. The tax-gatherer's net is being spread more widely than ever. For the first time many wage-earners will be required to pay income-tax, which will be deducted at the source; while, at the other end of the social scale, the citizen who enjoys an income of more than £20,000 a year will hand over to the State eighteen shillings out of every pound over that comfortable sum. Nobody in Great Britain will escape the grasping hand of the Chancellor. Beer will be increased in price by a penny a pint. Tobacco will go up by three-halfpence an ounce, with the result that the packet of cigarettes which costs 1s. 2d. in Dublin will cost 1s. 6d. in London—and incidentally in Belfast. The difference between the Irish and British prices of popular pipe tobacco brands will be fourpence-halfpenny an ounce. There will be additional duty on light and heavy wines; the entertainments tax will be increased, and in some cases the estates duty will be raised to as much as 65 *per cent.* It may be some poor consolation for the well to-do to learn that there will be no capital levy and no tax on land values. Sir Kingsley Wood has decided to withdraw the purchases tax; but in its place he has introduced a novel impost in the shape of a tax on so-called luxuries. These articles include furs, real silks, fancy goods, jewellery, cosmetics, haberdashery, and furniture, which will bear a retail tax of 24 *per cent.*; while "semi-luxuries," such as clothing, boots and shoes, books, periodicals, and even newspapers, will bear a tax of twelve *per cent.* Clothing and footwear for children will be exempt. Manifestly war is a luxury for which even the neediest citizen must pay. The effect of all these new taxes will be to bring about a drastic reduction in the standard of British life, which will affect rich and poor alike. There will be no more "easy living" in England—or, for that matter, anywhere else. The humble workers on the land, "by Ony, and Teme, and Clun," will suffer just as severely as Mayfair's *jeunesse dorée*. The old easeful days of Victorian, Edwardian, and even Georgian plenty have gone for ever. When this war is over a leisured age will have disappeared. What will replace it no man can tell.

The Havana Conference

A momentous session of the Pan-American Conference is in progress at Havana. It has been convoked to discuss two main issues arising out of the great war in Europe—one of them is political, the other economic. Half a dozen nations of Continental Europe have been overrun by Herr Hitler's legions; only one great nation, England, at present stands firm against him, and all of England's resources in men and material will be needed to sustain the shock which almost certainly is forthcoming. At least three of Herr Hitler's adversaries or ex-adversaries have territorial possessions in the western hemisphere. They are not large possessions in area, but they are important from various points of view—not the least of which is the strategical point of view. Great Britain, France and the Netherlands own a Guiana apiece on the South American mainland, while numerous islands in the West Indian archipelago belong either to Britain or to France. The United States, naturally, is anxious that the *status quo* in these European possessions shall not change—in other words, that they shall not come into the hands of Herr Hitler or Signor Mussolini—and her anxiety is equalled, to all appearances, by that of the other American Republics. Accordingly, the Conference is being asked to declare a pan-American mandate—or, more strictly, a joint trusteeship—over the European colonies, and to arrange a means whereby they can be taken under pan-American control in the event of any threat to their present status. The proposal, which emanates from Washington, is to establish a main Mandates Commission, on which all the States will be represented. This Commission, in its turn, will appoint individual commissions to govern the mandated territories—allowing "the most ample control" over internal affairs to the inhabitants—and to draft plans for their defence—all on the strict understanding that the territories either will be returned to their original owners at the end of the war or will be given independence. There is little doubt that the Conference will reach agreement on the subject. Not all of the American nations are democratic, in the sense in which the term is understood here and in the United States, but all of them alike have a holy terror of German and Italian encroachment.

Agreement on the economic programme is less likely. The effects of the war have been felt in every part of the American continents, but most severely in the United States. While the United States must be coining money from the supply of war material to Great Britain, her ordinary commerce with the countries of Europe inevitably has collapsed—if for no other reason, because no American ship is permitted to enter European waters. Other American Republics also did substantial business with Europe before the war, and all have suffered in greater or less degree. Mr. Cordell Hull proposes that these reluctant victims of the war shall pool their energies for the common good—that, in effect, they shall combine themselves into a huge pan-American cartel. As we understand Mr. Hull, his idea is that the United States and Latin America virtually will become a single country—for economic purposes. The twenty-one Republics will buy and sell between themselves, while the trading corporation which manages the scheme will arrange for the disposal of their surplus produce. As a result, says Mr. Hull, the standard of living of the Americas is bound to rise, because more goods will be circulating among fewer people; and the cartel will be able to bargain more effectively with nations outside America than any of the States could bargain by themselves. He has, however, another motive in mind. He does not wish Germany or Italy to strengthen such economic hold as they already possess upon the Republics of Latin America, and the cartel system would be a powerful obstacle. The Argentine, for one, does extensive trade with the totalitarian countries; actually, she has some kind of barter arrangement with Germany, whereby the two countries, instead of buying and selling in the normal way, "swap" goods, and she is not anxious to abandon this system unless she is certain that it will be replaced by something better. She has important commerce also with Great Britain, and possibly fears that it might be impaired if the cartel should decide, say, to apply the United States' "cash-and-carry" system to all American trade. At all events, Argentina's attitude has been "shrewdly reserved." It remains to be seen whether Mr. Cordell Hull's persuasiveness—reinforced by the 500,000,000 dollars which President Roosevelt has recommended to Congress towards the scheme's financing—will carry the day.

Tins

Lord Burghley's Tinplate Economic Committee, which sat down recently to explore ways and means to secure a saving in Great Britain's huge annual consumption of tinplate, has discovered that by the very simple process of substituting cardboard cartons for tin boxes the country can divert between 40,000 and 50,000 tons of tin *per annum* to satisfy other and more vital needs. Tinplate, of course, is substantially used in the manufacture of armaments and war machines, and by an Order issued yesterday Mr. Herbert Morrison, the Minister of Supply, forbids the use of tin boxes any longer as containers for face powders, shaving sticks, boiled sweets, cocoa, soups, fruit, vegetables or any other commodity of the "tinned" variety. Even the handsome "fifties" and "hundreds" of cigarettes will have to be content in future with a casing made from converted wastepaper. Motorists who in happier days were accustomed to buy their lubricating oil in convenient quart and pint "cans" will do so no longer unless they are prepared to buy in ten-gallon sizes; and, except where strictly necessary for storage purposes, it would seem that tin will disappear from the horizon of ordinary men. Mr. Morrison, who is a very sensible Minister, advises housewives to return to the old-fashioned shopping basket. Most of the tin boxes will be replaced, as has been pointed out, by cartons manufactured from a sort of rejuvenated wastepaper, and by this means the British dustbin proves once again what a very present help it can be in time of trouble. Of course, the idea is not new. The scientists have been preaching for years about the value of rubbish. Many of them went so far as to produce pure food, such as meat and vegetable essences, from the refuse of the sewers; and some of the other experiments have been equally astonishing. The Institute of Public Cleansing, which investigated the potential wealth of the dustbin as far back as 1936, estimated that from a million and a half houses in certain areas of England and Wales the municipal salvage departments could redeem every year some 1,642,000 tons of cinders for use as fuel; over a million tons of paper, which could be converted to a thousand and one useful purposes; 347,000 tons of tin boxes and other metal, 155,000 tons of rags, 280,000 tons of bottles and broken glass, 183,000 tons of boots, wood and rubber, and nearly 40,000 tons of bones! Perhaps the most serious problem which faces Great Britain at the present time is the task of conserving her supplies of essential materials. Well, necessity has another child besides invention. Ingenuity, her other offspring, has pointed to the nation's rubbish dumps, which are producing to-day not only a substantial amount of the valuable tinplate, but a substitute as well. They are yielding also virtually unlimited supplies of many other indispensable materials.

ARMY PROMOTIONS

The following Army promotions were published in *Iris Oifigiuil* last night:—

To be Commandants—Captains Patrick Joseph Whelan, Martin Joseph Kelly, Thomas Duffy, Michael Lennon, James McMonagle, William Patrick Collins, James Francis O'Flynn, Thomas Joseph Fyans, Andrew Lohan, John Patrick Murphy, Martin Corry, Francis Magee, Patrick Sellars, Joseph McMahon, Robert William Shaw, Thomas Joseph Feely, Christopher Martin Dillon, Patrick Joseph Kelly, Robert Noonan, Patrick Joseph McKenna, Michael Cummins, Henry James Cannon, William Thompson, Michael Kearney, Matthew Connery, Seaghan O Conchubhair, Joseph Patrick McNally, Daniel O'Connell, Thomas Joseph O'Hanlon, Patrick Christopher Byrne, Patrick Hassett, James Coffey.

To be Acting Commandants—Captains Patrick Walsh, Thomas Marrinan, William Ivory, Maurice Patrick McCarthy, Patrick Fitzpatrick, Vincent Joseph Doherty, Ignatius Noel Ryan, Charles Joseph Ellison.

To be Captains—Lieutenants John Collins, Henry Moore, Timothy Maurice Shine, Francis Murray, Patrick Murphy, John Sullivan, Pat Lennon, Martin Bell, William O'Meara, John Patrick Sherry, Matthew Bissett, James Austin Smith, Maurice Dalton, Patrick Power, James Harris Slattery, Patrick Joseph McDonnell, Patrick John Farrell, Patrick Murphy, George Stanton, John McKeown, John Joseph Blake, Thomas Brendan Elliott, Joseph Patrick Emphy.

To be Lieutenants—Second Lieutenants Michael Peter Glynn, Connal O'Byrne, John Francis Walsh, Gerard Shane Cox, Owen Laurence Toole, Cornelius Kennedy, Thomas Boran, Ross Carew, James Joseph Caseley, Ferdinand Edmond Lee, Patrick Joseph McAndrew, John Stanislaus Nolan, Matthew Gahan, Michael Quirke, Patrick Joseph Casey, Christopher Kane, Michael Downey, Hugh John Wilson, James McCormack, Patrick Jordan, James Hollway, James Frederick Hofler, Charles McAlister, Dermot Patrick O'Hara.

THE SUN.

	To-day.	To-morrow.
Rises	5.28	5.29
Sets	9.34	9.33
Lighting-up Time	10.34	10.33

LONDON LETTER

59 FLEET STREET, LONDON,
Tuesday Night.

THE House of Commons this afternoon was not as well filled as is usual when a Chancellor of the Exchequer opens his Budget, but nevertheless most of the seats were occupied on the floor and in the galleries. As a matter of fact, the Budget excites little interest on this occasion except in so far as it affects the individual. Everybody recognises that the Chancellor of the Exchequer has to find the money to carry on, and is ready to play a part in helping national finances. Sir Kingsley Wood, in making his first Budget speech, did not waste much time. He prefaced his changes in taxation by an account of the present financial position of Britain, and it certainly justified any action by the Government. He warned the country of the danger of inflation, but was confident that it would be avoided. Income-tax, he stated, would be increased by one shilling in the pound, making eight shillings and sixpence, while the State will take big sums from people who have big incomes. The principal of tax deduction at the source is to be extended to the whole range of salary and wage-earners. Beer is to bear another penny a pint, tobacco duty will be increased by two shillings *per* pound, and there will be heavier duties on wines. Entertainment duty will be adjusted to produce double the amount it does now. The purchase tax is to be replaced by a tax on personal expenditure, and this will be at the rate of one-third on wholesale value, representing about 24 *per cent.* on retail prices. A number of necessary goods and expenditures escape the new plan.

Fire-Fighting Test

London had an interesting spectacle to-day which had nothing to do with the war, when firemen were seen walking round the top of the dome of St. Paul's Cathedral, while half-a-dozen fire engines in the street below pumped water through 400 feet of hose, and from the balcony on the dome firemen directed jets over the 365 feet high golden cross. It was the yearly water pressure test of the London Fire Brigade, and designed to make certain that the pressure in the mains is strong enough for the Brigade to tackle an outbreak of fire on the top floors of London's highest buildings. Another reason for the test is to ascertain whether the Cathedral's own fire-fighting system is in good order. The tests to-day were regarded as entirely satisfactory.

Dresses from Nuts

Women may soon be wearing summer costumes from from the shells of monkey nuts, as Yorkshire experts have discovered after research what they believe will be the ideal alternative fibre to mix with wool and cotton. Some of the research workers are already wearing costumes and suits of materials largely made of these fibres with a view to testing their reaction to wear and weather. The first reports have proved satisfactory, and it was stated to-day by the head of the Yorkshire research centre producing it that, though the cloth is only in its experimental stage at present, they are very satisfied with results so far.

A Fashion Centre

London may take the place of Paris as a fashion centre, and representatives from big interests in the United States have representatives here to inspect the goods that London dress designers have to offer. These designers have formed a group to capture the international fashion trade, and already have provided a number of models for the early autumn and winter season. The enterprise of the International Wool Secretariat, in sending fabrics for exhibition in the British Pavilion at the World's Fair in New York and in promoting a tour of a representative collection of British models in American cities, has done much to help the fashion trade drive across the Atlantic.

Plums £8 a Ton

There will be ample supplies of plum and apple jam to meet Service requirements and still leave a considerable surplus available for general consumption, since there is every prospect of a bountiful crop of both fruits. Apples may be a little below the normal yield in some districts, but plums will be plentiful. Many contracts are being placed for plums at £8 per ton, the price suggested by the Ministry of Food for fruit for canning and jam-making. All surplus supplies of plums are to be pulped, and will be available for the sweetening of confectionery to counteract the shortage of sugar this year.

IRISHMAN'S DIARY

Prophecy and Power

The news from Japan has prompted me to explore that country's policy. Although as yet no official "Mein Kampf" has appeared, it is interesting to recall a few of the speeches made by earlier Japanese statesmen.

For instance, in 1858 Lord Hotta said that "the object should always be kept in view of laying the foundation for securing hegemony over all nations." In 1887 Viscount Tani followed the same path by declaring that Japan should make herself secure by military preparation.

"Encourage and protect the people at home," said the viscount" and then wait for the time of the confusion of Europe, which must come eventually, sooner or later, and although we have no immediate concern with it ourselves, we must feel it . . . . we may then become the chief nation of the Orient."

Count Tadasu Hayashi gave the nation similar advice in 1895, when he said that "what Japan has now to do is to keep perfectly quiet, to lull the suspicions that have arisen against her . . . . watching and waiting for the opportunity which must surely one day come in the Orient. Then truly will she be able to reap advantages for herself."

As all these speeches belong to the last century, it is doubtful whether the prophetic powers of Japan, or her patience, deserve more recognition.

War—and its Victories

Among the few victories which the last great war brought in its train was the achievement of sensible and rational dress for women. Before this time—in England and in Ireland—it was not considered ladylike to display ankles, and, as a result, skirts used to sweep the muddy roads.

In his book "Glances Back," published in 1917, G. R. Sims—a journalist better known to the last generation than to this—quotes some newspaper verses of an earlier period:

"Female! When I behold your skirt
Dragging behind you in the dirt,
How pleased, and thankful, too, am I
That I have not your clothes to buy."

This state of affairs was ended when young women were called upon to do war work, varying from munitions to acting as the conductor on a 'bus. It is of interest to speculate what difference the present war will make to social habits and customs, or whether it will leave us with enough money to buy clothes at all!

Incidentally, G. R. Sims's book, written in the middle of the last war, shows the incurable optimism of humanity. He ends: "And here for the present I cease to glance back, and, with the younger generation as my friends and companions look forward with hope and with confidence to the glorious and spacious days to be, the days of which the blood-red sunset promises the golden dawn."

The younger generation have had to wait for that golden dawn over Europe which so many looked for as the outcome of the last war. Perhaps—in their greater freedom—women were the only victors!

Artists on Holiday

I dropped in on Micheal MacLiammoir the other day to hear how he and Hilton Edwards had enjoyed their holiday, which, like so many holidays these days, was spent in the South and West of Ireland. He was full of his trip, which appears to have been a sort of literary and historical pilgrimage. At least it seemed to me that the two places which stood out clearest in his recollections were Pearse's cottage at Rosmuc, George Moore's tomb—not to mention the Sligo Mountains, celebrated by Yeats.

"There are so few places left here where one is able to feel that there has never been any other culture in Ireland but the Irish, and Rosmuc is one of them," said Mr. MacLiammoir. "Pearse's cottage, which he built himself, is there, and it seems to open a door into the mind of the great man. It stands empty now, built exactly like all the other cottages—thatch roof and beaten floor—but with the significant difference that there is a large alcove in one wall for books.

"George Moore's tomb is on an island on Loch Carra, in Mayo," he went on. "On the shore of the loch stands the ruin of Moore Hall, facing the island, so that the first view that Moore must have seen as a child was the lonely spot that was to be his grave. It is this utter loneliness which makes the tomb of the man who loved cities and people so sad."

As I left Mr. MacLiammoir hinted that he had some literary work in hand—a new play, I suspect. It seemed to me that this renewal of acquaintance with some of the historic places and great writers of our country could not but have given f

BRITAIN'S PAY-AS-YOU-FIGHT BUDGET

£239,000,000 More To Be Collected

INCOME-TAX RAISED TO 8/6 IN THE £

New Luxury Tax, and Dearer Beer and Tobacco

TAX increases, amounting to a further £239,000,000 in a full year, were proposed by the Chancellor of the Exchequer in his Budget, introduced in the House of Commons yesterday. They included:—

INCOME TAX—To be deducted direct from wages or salaries; standard rate increased to 8s. 6d. for whole of current year; reduced rate of tax upon first £165; taxable income increased to 5s.

SURTAX—Increased from 1s. 3d. to 2s.; peak rate of 9s. 6d. coming into force on incomes of £20,000 a year.

BEER—1d. a pint increase.

TOBACCO—1½d. an ounce increase. Cigarettes 1d. per 20 increase.

LIGHT WINES—2s. per gallon; heavy wines 4s., and British wines 2s.

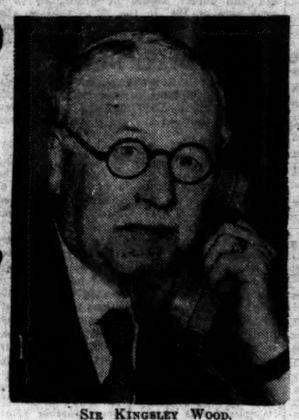
ENTERTAINMENTS TAX—Expected to yield £4,000,000 in a full year.

ESTATE DUTY—Increase of 10 per cent. on estates exceeding £10,000, with gradation to 65 per cent. of value.

PURCHASE TAX—Present bill to be withdrawn, and Luxury Tax of 24 per cent. of retail price imposed on such things as furs, real silk articles, fancy goods, jewellery, cosmetics, haberdashery and furniture.

There will also be a lower tax of 12 per cent. on articles, including clothing, boots and shoes (other than children's), newspapers, periodicals and books.

There is no new tax on land or capital.



SIR KINGSLEY WOOD.

TAX ON NEWSPAPERS AND BOOKS

Sir Kingsley Wood began by pointing out that in the April Budget a total of £2,000,000,000 was given with all reserve as a provisional round figure for war expenditure during the current year. After adding to the round figure of £2,000,000,000 debt services and ordinary supply services, the total of £2,667,000,000 was reached.

The revenue available towards that expenditure on the pre-Budget basis of taxation was estimated at £1,133,000,000, but the yield in the current year of the additional taxation imposed by the April Budget brought the figure up to £1,234,000,000. The deficit on this basis to be covered by savings or other means was £1,433,000,000.

JUMP IN EXPENDITURE

It was plain that their war expenditure this year would be considerably greater than was assumed in April, and it presented further and difficult problems to their national finances. The figure of £2,000,000,000 assumed in April for war expenditure represented an average of about £40,000,000 a week during the year, but the rate of expenditure in recent weeks had been £50,000,000 a week.

For the four weeks ended July 20 the rate was £57,000,000 a week. At that rate their war expenditure over the whole of this year will approach £2,800,000,000, and it may well be that during the rest of the year the weekly rate will increase still further. If one assumed that the increase over the £2,000,000,000 will be of the order of £800,000,000, the total for all expenditure becomes, not £2,667,000,000, but £3,467,000,000.

REDUCING THE GAP

Accordingly the excess of expenditure over revenue would be in the region of £2,200,000,000. While the gap was formidable it was not so alarming as at first sight. They were able, to a considerable extent, to consider outside resources—

1—By disposing overseas of gold belonging to the Government, in which other nations were ready to invest.

2—By disposing overseas of securities which the Government had had to purchase from persons here, and

3—The Dominions and India were not spending the whole of the proceeds of the large expenditure upon their products, but were allowing part of them to accumulate in the form of balances.

While it was regrettable, and while they created many future problems, it did render the immediate economic problem less intractable than it at first appeared.

INCREASED TAXATION CERTAIN

Owing to the need to conserve the use of skilled labour, of machinery, and building materials for purposes directly connected with the war, it would not be physically possible for most businesses, especially for those normally catering for civilian consumption in the home market, in the near future to spend as much money on maintenance and renewal of plant as wisdom would ordinarily dictate and for prudent finance to make provision for. Here was another source of subscription to Government loans which did not involve any fresh saving on the part of the subscriber, but rather the substitution of one kind of asset for another.

He mentioned these elements of relief not in order to minimise the task which remained, but in order to dispel any fear which a superficial glance at the figures might create, that the task was outside their powers to fulfil. In these various ways there was some alleviation to be found, but, however optimistic a view might be taken, there must remain a large gap which would require very strenuous and continued efforts in the form of increased taxation and additional savings.

COMMUNITY INCOME

HIGHER THAN EVER BEFORE

Behind this formidable problem there lay an economic problem of fundamental importance. One consequence of the huge expenditure which the Government was incurring was that the total money income of the community was, on balance, higher than it had ever been. Against this, of course, the income comes of very many persons were seriously reduced by war conditions, but on balance there had unquestionably been an increase in the incomes of the British people before the tax collector had done his work.

The more they succeeded in expanding their war production the larger was this total of incomes likely to become. On the other side of the picture, there would be no increase in the supply of the commodities on which those larger income could be spent; in fact, very much the contrary. The speed of their war effort meant that they devoted to war purposes a steady increasing proportion of our productive resources.

THE EXPORT TRADE

It was the Government's intention to extend methods already sanctioned for the regulation of the production of goods. By this action they would not only release labour and materials for urgent war service requirements, but they would enable manufacturers to maintain and, where possible, extend the export trade, which must be regarded as a vital part of their war effort, and which must come second only to over-riding military interests.

The crux of the economic problem was an increasing total of money incomes and a smaller and diminishing supply of consumable goods. It was a fundamentally dangerous situation, for behind it was always the danger that prices might rise and that a rapid inflationary movement might develop which would cause people to distrust money and try to turn it into goods. He was confident they would be able to avoid this.

SACRIFICES FROM ALL

To-day, varying contributions were being made by all sections of the community, subject to such safeguards necessary to the poorest members, and increased taxation must necessarily fall on all classes if they were to make their greatest effort. Nor could the needs of the economic situation be met without savings and retrenchment by all. He suggested that even in the stress of war they must all do what they could to augment their financial resources, as well as to give confidence to their people that the sacrifices they were making were not being wasted or frittered away.

Further taxation on the largest scale possible, and covering as wide a field as possible, was imperative. They could not expect, nor would it be possible or expedient or just, to raise by way of taxation at one time, and in one Budget so quickly following another, all the sums which would have to come still further from this source, and they must regard this Budget as an interim Budget, both as regards direct and indirect taxation.

DIRECT TAXATION

STILL MORE ASKED

There were severe limits, at any rate, on certain means of obtaining new revenue. It was evident that even with the most drastic taxation the limit of what is possible by way of direct taxation on the higher incomes was approaching.

A Labour Member—"Nonsense. You have a long road to go yet."

Sir Kingsley Wood said that it was not always easy to understand that if one took the whole of all incomes in excess of £2,000 a year it would only produce in extra taxation some £7,000,000 per annum. In the circumstances he must ask for a further contribution from the direct taxpayer. He now proposed to increase the standard rate for the whole current year to 8s. 6d. With this increase in the standard rate he proposed to alter the reduced rates of fixed charge on the first £165 of actual income, less personal allowances to which the taxpayer might be entitled.

The rate chargeable on this zone of income was at present half the standard rate. With the increase to 8s. 6d. the reduced rate would rise automatically to 4s. 3d. in the £. He proposed that the reduced rate should be increased to 5s. Proportionately, it must be realised that the increase of the reduced rate would mean a greater contribution from the taxpayer at the lower end of the scale.

For example, a married man with two children and an earned income of £400 yearly, who at present paid £11 17s. 6d., would now pay £15 16s. 6d. The increase of the

Continued on Page 6, Col. 3.

OTHER BUDGETS

ESTIMATED EXPENDITURE

1915-6	£1,590,000,000
1920-1	£1,418,300,000
1925-6	£801,060,000
1930-1	£873,280,000
1935-6	£824,770,000
1938-9	£1,025,129,000
1940-1	£3,467,000,000

THE SMOKER PAYS

The comparative price of cigarettes and tobacco in Eire and in Great Britain and Northern Ireland are as follows:—

	Eire.	Britain.
Cigarettes (20)	1/2	1/6

Difference of 4d. in higher priced brands.

Tobacco (per oz.)..	1/1½	1/6

Difference of 4½d. in higher priced brands.

Tax increases on tobacco, beer and spirits in recent Budgets were:

TOBACCO—1½d. an ounce, April 1939; 1½d. September, 1939; 3d. April, 1940.

BEER—Penny a pint last September. Another penny in April.

SPIRITS—1s. 3d. a bottle last September. 1s. 9d. in April.

TRAWLER AND ELEVEN MEN MISSING

The Secretary of the British Admiralty announces that H.M. trawler Campina (Temporary Skipper F. Wellburn, R.N.R.) has been sunk by a German mine. Three survivors have been landed safely, but it is feared that the commanding officer and ten ratings have lost their lives. The next-of-kin have been informed.

NORWAY IS STILL AT WAR

TEMPORARY COUNCIL NO GOVERNMENT

PRESS ASSOCIATION WAR SPECIAL.

LONDON, Tuesday.

A letter from the Norwegian Government in London has been sent to the members of the Presidential Board of the Storting in Norway regarding plans to dethrone the King of Norway, remove the Norwegian Government, and set up in Norway a State Council under German control, which have recently been discussed in Norway.

The letter is signed by the Norwegian Prime Minister, and states:—

The Germans maintain that they must occupy all important strategical points in Norway to prevent the exploitation of the country by the Western Powers in their war against Germany, and the British Government maintains that it must do everything in its power to prevent Germany from using Norway in the war against Great Britain. Economically, as well as militarily, Norway must remain in a state of war, regardless of its Government or form of administration. "Norway's principal economic interest would suffer, particularly if the Government now in force should resign for a Government which collaborates with the German military forces of occupation in Norway."

While admitting that the Council of Administration could be useful and even necessary to the country, the letter states that the Government must, at the same time, maintain the view that "this temporary Council of Administration is no Government, but only a civil institution of administration, without any political function," a view expressed by the Supreme Court of Justice.

LATE NEWS

GERMAN BOMBER SHOT DOWN

A German bomber was shot down by R.A.F. fighters off the South-East Coast of Scotland during the night, says an official announcement.

Anti-aircraft guns were in action in the North-West of England this morning. No bombs were dropped.

'Planes, believed to be German, were over the South-East of Scotland, North-East England and Wales last night.

PRESIDENT OF ESTONIA RESIGNS

TALLINN, Wednesday.

The President of Estonia, M. Constantin Paets, to-day resigned from office, and his resignation has been accepted by the Estonian Parliament. Dr. J. Vares, the Prime Minister, has been appointed by Parliament to carry out the duties of the President.

The Estonian Government to-day placed its resignation before Parliament. A vote of confidence in the Government was passed by the Chamber, which entrusted it with the task of carrying on its office until the formation of a new Government under the new Constitution.—(Reuter.)

STEAMER RESCUES U-BOAT VICTIMS

PRESS ASSOCIATION WAR SPECIAL.

CAPE TOWN, Tuesday.

A British steamer to-day landed the captain and 24 men of the Greek cargo ship Adamastos, whom she had rescued from the lifeboats in which they had been drifting for four days in the Atlantic. A submarine sank the Adamastos by gunfire. While the ship was sinking a second German submarine appeared and took up a position near the other. The Greeks, in two boats, made for the Spanish coast and covered several hundred miles before being picked up.

HITLER'S EFFORT IN THE BALKANS

Keeping the Peace with Russia

MINISTERS TO VISIT GERMANY

A NEW effort by Herr Hitler to soothe Balkan claims and avoid "complications" in his rear while he devotes himself to Britain is seen in mysterious visits which Rumanian and Bulgarian statesmen are to pay to Germany this week.

Germany — concerned about the 800,000 Germans in Rumania, the greater part in Transylvania—may be urging Rumania towards some settlement of Hungary's claims on this area, while the invitation to Bulgarian statesmen suggests that the talks may cover the question of the Dobruja, rich wheat-bearing area of Southern Rumania, claimed by Bulgaria.

It was understood in Bucharest a week ago that Germany had advised Rumania, Bulgaria and Hungary to settle territorial differences between themselves, with Germany as a go-between.

A German delegation is now in Moscow to arrange the evacuation of German inhabitants from Bessarabia and North Bukovina, recently ceded to Russia by Rumania.

Count Teleki, Hungarian Premier, and Count Csaky, his Foreign Minister, conferred at Munich with Herr Hitler and Count Ciano, Italian Foreign Minister, a fortnight ago.

Now M. Filoff, Bulgarian Premier, and M. Popoff, Foreign Minister, are expected in Berlin at the end of the week for a short visit.

Bulgaria and Russia have traditional ties of friendship.

M. Ion Gigurtu, pro-Nazi Rumanian Premier, and his Foreign Minister, M. Mihail Manoilescu, will be the guests of the German Government at Salzburg on Friday.

HUNGARIAN ACTION

Maintaining his Government's stand to ask for the expulsion of M. Hubay, leader of the Hungarian Nazi Party, and another Nazi deputy, M. Vago, the Hungarian Premier told a Parliamentary committee in Budapest yesterday, that rigorous action would be taken against people interfering with the rights of minorities in the country. No foreign pressure, he said, had been brought to bear on Hungarian internal affairs, and he promised that minorities would receive "an equitable settlement and treatment" of their rights.

GERMANY'S INTEREST

According to an Associated Press dispatch from Bucharest, a German spokesman there said yesterday: "Germany is interested in maintaining the peace of South-Eastern Europe, and wants to work out a peaceful solution of Rumania's problems.

"Germany is also interested," he pointed out, "in prompting more peaceful relations between Rumania and Russia."

HUNGARY'S CLAIMS TO THE FORE

PRESS CAMPAIGN AGAINST RUMANIA

PRESS ASSOCIATION FOREIGN SPECIAL.

BUCHAREST, Tuesday.

M. Gigurtu, the Rumanian Prime Minister, and M. Manoilescu, the Foreign Minister, who have been invited to Salzburg on Friday as guests of the German Government, are expected to meet Herr Hitler at lunch and leave again for Bucharest the same evening. It is generally inferred that Hungary's revisionist claims will form the subject of the meeting.

While the news of the visit has not yet been published in Bucharest, its outcome is awaited with the greatest anxiety in informed quarters, which have little doubt that it will bring the Transylvanian issue to a head.

A critical situation may then face the Rumanian statesmen on their return. The nature of the present Hungarian Press and radio campaign has incensed the nation. Something like consternation was caused in Government and political circles by an article in the Budapest newspaper, *Pester Lloyd*, on Sunday, in which the policy of the Rumanian Government was strongly attacked. Accusing Rumania of "duplicity," the article affirmed that even now Rumanians believed in eventual British support.

FATE IS SEALED

This morning a broadcast from Budapest alleged the most gross ill-treatment of Hungarian minorities in Transylvania. It ended with the words, "The fate of Rumania is sealed."

The Rumanian Press is running a strong counter-campaign demonstrating Rumania's ethnological claims in Transylvania. *Universul* reproduces an article from a Swiss paper, according to which there are in the territory 2,700,000 Rumanians proper, against 1,700,000 of all minority nationalities. Political circles here are still confused over the division of interests in the Balkans between Russia and Germany.

While it has been generally assumed that Germany has for the moment resigned Rumania to the Soviet sphere, direct information from Berlin suggests that Herr Hitler now wants a clarification of the situation in South-East Europe before launching an offensive against Britain.

NATIONAL LIBERTY

At the same time there are indications that Germany has under-estimated the will for national liberty in the Balkans. The Germans, who desire, above all, demobilisation and peace for the benefit of the harvest, are finding in Rumania stubborn resistance against even minor cessions of territory to Hungary. Members of the Iron Guard from Transylvania, supported by M. Maniu, the National Peasants' leader, has openly declared that, should Rumania cede any further territory, Transylvania will declare itself independent.

It is significant that this same patriotic Transylvania element has expressed the conviction that Britain will be the eventual victor in the present war.

The leader of the German minority in Transylvania, Herr Roth, is reported to have told King Carol at an audience last night that his minority would remain loyal to Rumania under all circumstances.

RUMANIA'S QUESTION TO YUGOSLAVIA

IF HUNGARY ASKS FOR TERRITORY

BUCHAREST, Wednesday.

It is believed that Rumania has asked the Yugoslav Government what will be the attitude of Yugoslavia in the case of Hungary demanding the cession of Rumanian territory. Yugoslavia is understood to have replied that she is standing by her Balkan commitments concerning the revision of frontiers, but is not taking any action which might lead to any conflict with Germany.

Meanwhile, the Rumanian authorities have from to-day lifted the ban on navigation in Rumanian territorial waters. They have also removed the mines recently placed at the Black Sea ports of Constanza and Sulina.—(Reuter.)

SOFIA, Tuesday.

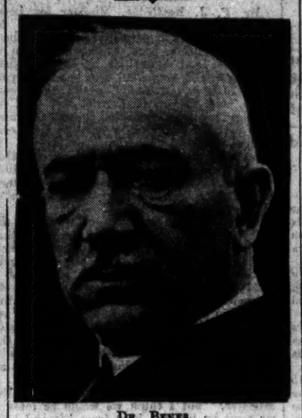
It was officially announced here to-day that the Prime Minister and Foreign Minister are leaving for Germany on Thursday.

Bulgarians are hoping that the question of the Southern Dobrudja will be settled, at least in principle.

BENES HEADS NEW GOVERNMENT

British Recognition Granted

DECISION WELCOMED



DR. BENES.

MR. CHURCHILL, in the British House of Commons yesterday, said that recognition of the Czecho-Slovak National Committee as the Provisional Government was granted on July 21.

Mr. Churchill stated that Dr. Benes had informed the Foreign Secretary of the composition of the Provisional Government, in which several new members had joined the previous members of the National Committee, and had requested recognition by the Government of this newly-constituted Provisional Government.

Commenting on Mr. Churchill's announcement, a member of the National Committee said to a Press Association Reporter yesterday:—

"The statesmen of Great Britain have emphasised several times that the liberation of Czecho-Slovakia is one of the basic war and peace aims of the British Government. By recognising the new Czecho-Slovak Government the British Government is giving formal expression to this war and peace aim. The new Czecho-Slovak Government is headed by President Dr. Benes."

GREAT INSPIRATION

"The recognition of the new Czecho-Slovak Government will be not only a great moral and political inspiration to the whole Czecho-Slovak nation, it will be the best proof that Great Britain is resolved to fight until the end for the right of small nations to independence.

MEMBERS SWORN IN

Members of the Provisional Czecho-Slovak Government were sworn in by the President of the Republic, Dr. Edouard Benes, in London yesterday. They are:—

Mgr. Jan Sramek, 70-years-old Papal Potonotary and a former Deputy Prime Minister.

Major-General Sergej Ingr, 46-year-old Commander-in-Chief of the Czecho-Slovak Forces.

M. Jan Masaryk, former Czecho-Slovakian Minister in London, and son of Professor T. J. Masaryk.

M. Edouard Outrata, forty-seven-year-old former director-general of the Brno armaments factory.

M. George Slavik, fifty-year-old Slovak lawyer, former Cabinet Minister.

M. Frantisek Nemec, leader of the Czecho-Slovak railwaymen's trade union, and now a lance-corporal in the Czecho-Slovak Army.

M. Ladislav Feierabend, an expert on international agricultural problems, and a former Minister for Agriculture.

M. Jaromir Necas, an expert on questions of social welfare.

M. Stefan Osusky, fifty-one-year-old diplomat, Minister in Paris for twenty years, and before that the first Czecho-Slovak Minister in London.

Major-General Rudolf Viest, General Officer Commanding the first Czecho-Slovak division in France, and later Commander of a Czecho-Slovak army corps, who was last year appointed Army Inspector of "Independent" Slovakia.

M. Hubert Ripka, forty-six-year-old journalist and author; and

M. Jan Becko, leader of the Slovak miners' trades union.

SPEED OF 161.18 MILES AN HOUR

MOTORING MAYOR BREAKS WORLD RECORD

PRESS ASSOCIATION FOREIGN SPECIAL.

SALT LAKE CITY (UTAH), Tuesday.

Fighting against the triple handicap of time, intense heat and a rapidly softening course, Abe Jenkins, the American long-distance motorist, who is the present Mayor of Salt Lake City, has broken 20 world records, including that for 24 hours—standing start—on the Bonneville Salt Flats.

Jenkins, driving his 750 h.p. Mormon Meteor, ploughed through the rotting salt at an average speed of 161.18 miles for the 24 hours, beating his own previous record of 157.27 set up here last year. He broke every world and American record from 50 kilometres to 3,000 miles and from one hour to 24 hours. They were all either previously held by him or jointly with various other drivers. Beginning his effort shortly after 2.30 p.m. (B.S.T.) yesterday Jenkins used an oval course of 12½ miles for the first six hours. The state of the salt beds caused him to change over to a circular course and he once lapped this new eleven mile circuit at an average speed of 189 m.p.h., the fastest lap ever achieved on the circular course.

IMPORTS OF APPLES

The Minister for Agriculture has made an Order prohibiting on and after the 16th August, 1940, the importation of raw apples save under licence. The Order does not apply to apples grown in Great Britain or Northern Ireland.

HOME-GROWN WHEAT PRICES

The Government have made an Order modifying certain provisions of the Agricultural Produce Cereals Acts, of 1935 and 1936. The effect of this Order is to enable the fixing of minimum prices for home-grown wheat to be deferred until shortly before the period in which the crops to which they relate require to be sown, so that such prices can be fixed in the light of conditions then obtaining, and, also, to enable purchases of dried home-grown wheat to be made on a "green" weight basis by holders of milling licences from registered dealers or other holders of milling licences, provided that the Minister for Agriculture is satisfied that the wheat has been effectively dried.

MILITARY ATTACHE ASSASSINATED

BY ASSOCIATED PRESS.

BERNE, Tuesday

Lieutenant-Colonel Sadegh Chevbani, Iranian Military *Attaché*, was attacked and fatally wounded to-day by a young Iranian who was struck off the officers' list by the Iranian War Ministry.

BALTIC ENVOYS IN OPPOSITION

Refuse To Recognise Transfer To U.S.S.R.

U.S. MINISTER'S CONDEMNATION

FROM REUTER'S CORRESPONDENT.

THE Ministers in London of Estonia, Latvia and Lithuania are refusing to conform to the decision of their present Governments to join the Soviet Union.

Reuter's Diplomatic Correspondent learns that the Estonian Minister has informed the Foreign Office in London that he is unable to recognise the surrender of the independence of his country as a free and genuine expression of the will of the Estonian people. Consequently he does not regard as binding any decision or act emanating from a Government which no longer represents the free Estonian people.

Similar declarations were made by the two other Ministers. A memorandum based on the constitution of the three countries, which was handed over, sought to show that the elections were held under foreign pressure.

ABSORPTION OF BALTIC STATES

DENOUNCED BY MR. SUMNER WELLES

FROM REUTER'S CORRESPONDENT.

WASHINGTON, Tuesday.

Mr. Sumner Welles, who is Acting Secretary of State in the absence of Mr. Cordell Hull at Havana, to-day denounced the absorption of Estonia, Latvia and Lithuania by Soviet Russia as "deliberate annihilation."

"People of the United States," he said at a Press conference, "are opposed to predatory activities no matter whether they are carried on by the use of force or by the threat of force."

In a formal statement, Mr. Welles said that, although the three States had voted to join Russia the United States would continue to recognise their Ministers as Ministers of sovereign Governments now under duress.

ROOSEVELT CONSULTED

Mr. Sumner Welles' statement has caused considerable surprise among political observers in Washington.

It had been believed that relations between the United States and Russia were improving—a belief supported by the steps taken recently to release machine tools and other goods to the U.S.S.R.

The contents of the statement are perhaps less striking than its biting phraseology.

It is generally supposed that the President must have been consulted before the statement was made.

Assets of Estonia, Latvia and Lithuania, totalling some $990,000, have been placed under the Treasury licensing system to forestall possible confiscation.

NATIONALISATION IN LITHUANIA

FROM REUTER'S CORRESPONDENT.

KAUNAS, Tuesday.

The Diet decided to-day to send a delegation consisting of twenty persons, headed by President Paleckis, to Moscow to carry out the arrangements for the incorporation of Lithuania in the Soviet Union.

The nationalisation of the banks, of large enterprises, and of estates of over 75 acres, was also decided upon.

Greetings were sent to Stalin, Molotov and Kalanin.

A mass demonstration was held at noon.

AN AMERICAN MANDATE

Suggested Plan For West Indies

HAVANA, Tuesday.

MR. CORDELL HULL, U.S. Secretary of State, said to-day, at the meeting of Foreign Ministers of the American Republics, that it appeared vital for the preservation of peace that foundations should be laid for considering the projected mandate over European colonies in the Western Hemisphere.

A similar ground work should be laid, he declared, on questions involving continental defence.

The United States delegation sent a circular to other delegations outlining a plan for placing Europe's West Indian possessions under a Western Hemisphere mandate. The first reaction to the proposal seemed to be favourable.

MANDATE PLAN

The plan provides for an immediate setting up of machinery for establishing an inter-American mandate over European possessions in the event of their sovereignty being threatened. The project was submitted in the form of a proposed convention binding the twenty-one American Republics into a joint trusteeship of colonies and possessions.

A separate proposed resolution would set up a Committee to take over the possessions in case their sovereignty was menaced before the ratification of the convention.

The first of the eight articles of the convention affirms the principle of non-recognition and non-acceptance of any change of sovereignty of European possessions in the Western Hemisphere. The article insists that any action regarding a possession must be a joint American affair, and stipulates that mandates be temporary and the possessions affected returned to their original sovereign States when possible, or be granted independence.

MILITARY PROTECTION

A main Mandate Commission would be formed of representatives from each American Government. This would name individual Commissions to govern the mandated possessions. These governing Commissions would make recommendations as to necessary military protection, and would allow the inhabitants "the most ample" control possible over their internal affairs.

UNITED STATES AND BRITISH 'PLANES

BY ASSOCIATED PRESS.

WASHINGTON, Tuesday.

Mr. Henry Morgenthau, jun., Secretary of the U.S. Treasury, called on American and British officials to-day to synchronise aeroplane purchases. The meeting followed reports that the Army had requested co-ordination so that the production of 1,200 'planes for Britain would not clash with the order of thousands of war 'planes being produced for the American defence forces. No official statement was issued, but there was every evidence of a successful agreement.

KRUPPS WORKS AT ESSEN BOMBED

Big R.A.F. Raid In Germany

FIRES STARTED AT BREMEN

IT was announced by the British Air Ministry last night that the aircraft factory at Bremen, the aircraft park at Paderborn and military objectives in the Ruhr, including the synthetic oil plant at Gelsenkirchen, were among the targets attacked by aircraft of the Bomber Command on Monday night.

FRANCE AND HOLLAND

Other aircraft bombed aerodromes in Northern France, Holland and Germany.

Two of the aircraft are missing.

Docks and petrol stores at Amsterdam, barge concentrations south-west of Helder, a dock basin west of Ijmuiden, and shipping in Dunkirk Harbour were attacked by aircraft of the Coastal Command during the night. All these aircraft returned safely.

A German bomber was shot down by R.A.F. fighters near the North-East coast of Scotland yesterday afternoon.

FIRES STARTED

Further details of the attacks by the R.A.F. were given by the British Air Ministry News Service last night.

In North-West Germany low cloud and mist were widespread, and hid some of the targets, but others were located and identified, it was stated.

At Bremen the Focke-Wulf aircraft works, already damaged in previous raids, was bombed for the second night in succession, and several explosions were caused and many fires were started. Hits with high-explosive bombs were also obtained on the docks.

In the raid on the aircraft store centre at Paderborn one observer reported that he saw a large explosion between hangars, from which columns of smoke were seen to be rising. One of the bombers taking part in this raid encountered an enemy fighter, which sheered off after the rear-gunner had got in two good bursts at him.

EXPLOSION IN OIL PLANT

Aerodromes attacked in North-West Germany included those at Bielefeld, Eschwege, Handort and Diepholz. At Bielefeld fires broke out soon after the first salvo of bombs had been dropped, and later a series of explosions was seen by one of the raiders a minute or so after he had left the target area. At Eschwege one salvo of bombs burst in a line, starting from the refuelling point at the western end of the aerodrome.

In an attack on the oil plant at Gelsenkirchen one of the raiders observed a large explosion two minutes after its bombs had been released, but drifting cloud obscured the full result of the assault. Another raider later reported that a large building was in flames, and that other small fires were also visible in the vicinity. Columns of thick, black smoke were further proof of the success of the attack.

KRUPPS WORKS UNDER FIRE

While this raid was in progress other aircraft were attacking an oil plant at Hamburg and the Krupps ammunition works at Essen, but here again drifting cloud made impossible any accurate observation of the results of the bombing.

Near Kassel there was a brief encounter between a British bomber and an unidentified enemy aircraft. The British front gunner opened fire and tracer bullets were seen to enter the enemy machine, which made off without returning its opponent's fire.

Over Germany heavy anti-aircraft fire opposed the raiders, and one bomber returned with a small shell hole through its starboard wing.

NORTHERN FRANCE

The aerodromes attacked in Northern France were those at Caen, which was visited for a second time within twenty-four hours; Lisieux, Creil, where bombs were seen to fall across the landing field; Chateaudun and Cormeilles, where two bombs were seen to burst near enough to a hangar to do damage.

At Chateaudun about 15 searchlights held one of the raiders for five minutes, but did not prevent the aircraft from carrying out its attack.

Schiphol Airport, of Amsterdam, was also bombed, as well as the seaplane base at De Mok, where buildings near the slipway were hit.

CHASED FOR SIXTY MILES

DORNIER'S CRASH INTO THE SEA

The British Air Ministry announced last night that the Dornier 17 bomber which was shot down off the North-East coast of Scotland yesterday afternoon was chased for 60 miles before it crashed in flames into the sea.

When the Spitfire pilots first saw it, the Dornier was trying to bomb trawlers a short distance from the coast.

The fighters gave chase. There followed, in the words of one of the pilots, "a running fight in and out of the clouds."

After the Dornier had crashed it continued to burn as it floated on the water.

M. DALADIER BACK IN FRANCE

CONFISCATION OF EMIGRES' PROPERTY

BY ASSOCIATED PRESS.

VICHY, Tuesday.

M. Daladier, the former French Premier, arrived at Marseilles to-day from French Morocco with a number of French deputies. They were ordered not to leave the city, it was reported here to-night. At the same time there were indications that the French Government was about to push measures against persons held responsible for the French entry into the war.

The Cabinet to-night approved a decree for the withdrawal of French citizenship and confiscation of property of all Frenchmen who left France between May 10 and June 30 "without valid reason."

The decree would include General de Gaulle and others with him in London and some who went to the United States. Those who were in the armed forces at the time will be considered as deserters.

KILLING OFF DENMARK'S LIVE-STOCK

FIFTY PER CENT. REPORTED SENT TO GERMANY

FROM REUTER'S CORRESPONDENT.

WASHINGTON, Tuesday.

President Roosevelt stated at a Press Conference to-day that he had received reports recently, though they were unofficial and had not been verified, that at much as 50 per cent. of the cattle, hogs and poultry in Denmark has been killed and the carcases sent to Germany.

EXCLUSION ORDER DEBATE

WARM EXCHANGES AT STORMONT

MINISTER'S OPINION OF GENERAL O'DUFFY

FROM OUR CORRESPONDENT.

BELFAST, Tuesday.

THERE was an animated discussion in the Northern Parliament this evening when Mr. T. J. Campbell, K.C. (Nationalist), referred to the serving of an Exclusion Order upon General O'Duffy when he visited Northern Ireland to attend the funeral of the wife of Mr. Cahir Healy, M.P. He said that General O'Duffy was after having lunch with Mr. Healy and a few personal friends when Head-Constable Thornton (who, by the way, was once a clerk under General O'Duffy in the Gardai) apprehended him at the door of the Royal Hotel and took him to the headquarters of the R.U.C. in the town, where he was served with an Exclusion Order, which was apparently waiting, signed by the Minister. General O'Duffy was then unceremoniously whisked across the border. Before acting the local authorities got into communication with Stormont. It was an indecent performance, a gross indignity to the living and the dead. This blundering outrage would be unpardonable in quieter times, but in days like these it led one to ask: "Is Stormont running mad? Has it lost all sense of the decencies and conventions of life in its anti-Irish frenzy?"

MINISTER'S REPLY

The Minister of Home Affairs (Sir Dawson Bates), in reply, said that every member of the House was very sorry at Mr. Healy's bereavement, but that was not the point. Mr. Campbell knew all about the Civil Authorities Act. "I think," he said, "Mr. Campbell is a member of an organisation called the Council for Civil Liberties."

Mr. Campbell—If that is truth, what is truth? I never heard of it. Let us have some truth in this case.

Sir Dawson Bates—Well, I think he gave evidence before it.

Mr. Campbell—Never. Has the Minister lost his senses?

Sir Dawson Bates—If Mr. Campbell says it is not so, I withdraw the statement; but he will recall why the Act was passed for the purpose of preventing undesirable persons coming into Northern Ireland. The man he referred to (O'Duffy) was a very undesirable person to have in Ulster. The Minister quoted a speech which, he said, was made by General O'Duffy in 1934, in which he advocated a boycott of Ulster, and stated: "We will have to use the lead against her."

Mr. Campbell—Was not that speech made twenty years ago, when the pogrom against Catholic people in Belfast was operating?

Sir Dawson Bates—You know the gentleman perfectly well.

Mr. Campbell—I never spoke to him except once, at Mr. Devlin's funeral.

Sir Dawson Bates said that, knowing what faced the country at the present time with Fifth Columnists in their midst, he was rather surprised that Mr. Campbell had raised this question. "This Order," he said, "was made in 1934 and signed by me, and it is not going to be withdrawn, and if Mr. O'Duffy returns contrary to the Order he must take the consequences."

Mr. Campbell—And you have no regrets?

Sir Dawson Bates—None.

PREMIER ATTACKED

Mr. J. Beattie (Labour) described the handing of the exclusion Order at a funeral as gross irreverence, vindictiveness and bad taste. It demonstrated, he said, the inefficiency shown by the head of the police force for the past twenty years. How could they get respect either to the dead or living while this man was permitted to hold his appointment. It was time the Prime Minister told the "Tudor Black and Tans" to get out. The Minister of Home Affairs had quoted speeches made twenty years ago by General O'Duffy, but forgot his own and the Prime Minister's speeches of treason in the past.

Sir Dawson Bates—We never said anything against the King.

Mr. Beattie—I could read from the book of anarchy in 1912 when yourself and the Prime Minister made wild and threatening speeches, which were treasonable, at the Covenant demonstrations at Balmoral. What was the Curragh mutiny? Mr. Beattie said that Lord Glentoran could go freely into Eire and meet his class there and praise the Government of the South. The reasons given by the Minister for the Exclusion Order were not fit to come from a responsible Minister. The reason why the Prime Minister did not remove Sir Charles Wickham as head of the police was because that gentleman had too much secret information about the Prime Minister. (Cries of "Order!" and "Withdraw!" from Government benches.)

The Speaker called upon Mr. Beattie to withdraw that remark.

Mr. Beattie—If you want me to withdraw the inference that the Prime Minister is afraid to sack the head of the police, I will not withdraw, because I know it to be true.

The Speaker—You must withdraw, whether it is true or not. It is not in order to make such a statement here.

Mr. Beattie—If you rule that it is a reflection on the integrity of a member of this House, then I will withdraw.

The Speaker—It is certainly a reflection on the integrity of a Minister to say that he cannot dismiss an official because that official knows too much about the Minister.

Mr. Beattie—If that is so I will withdraw.

The House adjourned until to-morrow.

IRISH IN NATIONAL UNIVERSITY

GAELIC LEAGUE PROTEST IGNORED

FROM OUR CORRESPONDENT.

CORK, Tuesday.

Cork Corporation to-night declined to adopt a resolution from the Gaelic League, calling upon public bodies not to provide further scholarships at University College, Dublin, until the Governing Body declared that it was willing and ready to give justice to the language of the country. If this could not be done without replacing the present charter of the college they asked public bodies to demand a new charter which would give Irish its rightful place as the principal official language. The resolution earlier resented what it termed the insult offered to Irish when the Governing Body of U.C.D. and the Senate of the National University refused to adopt the rule that the President of U.C.D. should be an Irish speaker.

Mr. J. Horgan said that the hall-mark of ability nowadays seemed to be to talk Irish and be a duffer at everything else.

The feeling of the meeting was expressed by Mr. T. Quill, who said that, other things being equal between candidates, the one with the better knowledge of Irish should be given preference.

THE BISHOP OF TUAM'S MEDALS

The Bishop of Tuam's medals and Dr. Henry prizes examination results are announced as follows:—

Senior Division—Annie E. Fair, Ballysakeery, 95.2 p.c., Bishop's Gold Medal and Dean of Tuam's Prize for Church History; Cecil B. Carroll, Ballysakeery, 82.3 p.c., Bishop's Silver Medal and Board's prize, £2; Annie Gallagher, Achill, 82 p.c., Dr. Henry prize, £3; Muriel Butters, Achill, 72 p.c., Dr. Henry prize, £2; John O. Rolston, Castleconnor, 65 p.c., Dr. Henry prize, £1.

Junior Division—John W. Fair, Ballysakeery, 94.6 p.c., Dr. Henry prize, £2; Lily F. Carson, Ballysakeery, 89.7 p.c., £2; Wm. F. Carson, Ballysakeery, 76.6 p.c., £2; Eric Carroll, Ballysakeery, 76.3 p.c., £1; Christina Phibbs, Killoran, 73.2 p.c., £1; and Eva Griffiths, Ballina, 71 p.c., £1.

AIR STRENGTHS COMPARED

The Losses Since June 18th

FIGURES FOR R.A.F. AND GERMANY

THE balance sheet of the first month of undivided hammering by Britain and Germany at each other from the air—the first real test of the war of rival air strength—shows that the R.A.F. more than held its own against the Luftwaffe.

MONTH'S 'PLANE LOSSES

Here are figures of confirmed 'plane losses compiled from official British records from June 18—date of the initial German mass aerial attack—and July 17 (writes a Press Association Air Correspondent).

Luftwaffe—Ninety-two bombers (chiefly Heinkel III., Dornier 17 and Junkers 88 and 87) and 41 fighters (Messerschmitt 109 and 110).

Royal Air Force—Sixty-nine bombers (probably Blenheims, Whitleys, Wellingtons and Hampdens) and 22 fighters (Hurricanes and Spitfires).

The R.A.F. total of 91 'planes includes 13 bombers lost in action on objectives in the German-controlled part of France after the Franco-German armistice, nine in Scandinavia and three in the last attack on the German pocket battleship Scharnhorst. It does not include ten other aircraft lost on patrol or reconnaissance, and a handful of fighters lost on offensive patrol across the Channel.

CRIPPLED AIRCRAFT

These additional losses are insignificant, however, by comparison with the number of German aircraft so crippled in their raids on Britain and latterly British-convoyed shipping, that their safe return to home bases is very much in doubt, and of fighters defending Germany which have fallen to the concentrated fire of R.A.F. rear-gunners, but whose fate cannot be finally determined.

The German total of 133 is further swelled by dozens of aircraft smashed to pieces or burnt in persistent R.A.F. attacks on airfields in German or German-occupied territory, to which there has been no like Luftwaffe retaliation so far.

UNCEASING RAIDS

Deeper analysis shows the R.A.F. in an even more favourable light. Hardly a day or a night went by without the R.A.F. crossing Germany's "impenetrable" air frontiers. They blasted away at—

Some twenty-four aerodromes and seaplane bases in Holland, Belgium, France, Norway and Germany itself almost daily; a dozen or so aircraft, arm and munition factories and storage places, such as the oft-visited Focke-Wulf factory at Bremen and Krupp's works at Essen, with the same persistency; naval bases, docks and harbours, like Wilhelmshaven, Kiel and Emden in at least ten major raids; oil and petrol supply depôts, dumps and refineries on the average one in every two days, and rail and canal traffic, and positions feeding and connecting all these links in the *Blitzkrieg* forge.

Aground, as well as in the air, the Luftwaffe got a bad shaking up. The R.A.F. did formidable damage to the striking power of Germany's Air Force—as to other parts of its air machine.

AIRCRAFT PRODUCTION

All the evidence, unofficial as well as official, supports the contention that the Luftwaffe neither took on work of the same dimensions nor in any one direction equalled it. Her losses in aircraft represented, it is true, less than a tenth of her monthly production.

There is no certain knowledge in Britain as to this production figure, which probably has undergone a change recently, with output upset by R.A.F. visitors; but in well-informed British aviation circles it is thought probable that aircraft production is being maintained round about 1,800 a month. That is a figure which Britain may be said to-day to be rapidly approaching, although she has, despite one optimistic report to the contrary, yet to overhaul it.

VALUE OF LOST 'PLANES

What is more important is that about 400 German airmen were killed or captured in those 133 aircraft—a loss the Luftwaffe can stand far less easily than the R.A.F. It is a loss incidentally which nearly redresses the injustice done to Britain when 400 German airmen taken prisoners in the battle of France largely as a result of B.A.F. action were released by the French Government.

In one direction only was the known bill for the month heavier for Britain. She lost some £2,195,000 worth of aircraft—assuming that the last ten aircraft lost were all bombers.

It cost Germany, on the other hand, probably about £1,800,000. Less "time hours" in the building of German warplanes chiefly explains the difference. Luftwaffe bombers and fighters may safely be reckoned to cost about two-thirds of the £25,000 R.A.F. bomber and £10,000 R.A.F. fighter. But this may be shortsighted economy.

THE DAILY FIGURES

The results of German labour-saving—as of time-saving when it comes to the training of so many of her pilots—have been noticeable, and in the major clash between the Luftwaffe and the R.A.F. pending may well prove to be conclusive.

Meanwhile Britain has started off on the second month from July 17 by the destruction of an average of at least seven enemy aircraft daily for the first five days. This compares with an average daily R.A.F. loss in defence of Britain and offensive action on the Continent of some four to five 'planes.

DUBLIN DISTRICT COURT

ALLEGED ILLEGAL POSSESSION OF MONEY

(BEFORE MR. HANNAN.)

Albert D. Peland (66), described as a retired publican and builder, of Belfast, was again put forward charged with obtaining a sum of £250 from Miss Janetta Beauchamp (42), Ballycumber, Offaly, by means of a trick, and with having the sum of £226 illegally in his possession.

In previous hearings it was stated that Miss Beauchamp had taken about £250 from the bank to buy a farm and get married to the accused man.

Yesterday evidence was given as to an interview about grazing which Peland had with a man at Chapelizod, on whose land the defendant had put a cow, a calf and a horse. Some days later Peland and Miss Beauchamp visited the place.

The case was further adjourned for a week.

RATHMINES DEVELOPMENT ASSOCIATION

The Rathmines and District Development Association, at their quarterly general meeting last night, unanimously passed a motion pledging entire support to the Government in the present emergency.

They also unanimously passed a motion to the effect that they would welcome the establishment of a parish council, and were prepared to co-operate wholeheartedly with it.

It was agreed to communicate with the responsible authority in regard to the provision of air raid shelters for the district.

The Chairman (Mr. P. E. Durcan), in a review of the work of the association, said that they had been very active during the past twelve months, and particularly since their last quarterly meeting. They had as members professional and business men, and every phase of life in the area was represented, but there was room for more. Their financial position was sound.

PARISH COUNCIL FOR BRAY

SPEECH BY MR. P. J. RUTTLEDGE

MR. P. J. RUTTLEDGE, Minister for Local Government and Public Health, was the principal speaker at a largely-attended meeting held in Arcadia, Bray, last night for the purpose of forming a parish council. The Rev. R. Brady, C.C., Bray, presided, in the unavoidable absence of the parish priest, Rev. E. Nowlan.

COUNCIL'S FUNCTIONS

Mr. P. J. Ruttledge, Minister for Local Government and Public Health, said he wanted to make it perfectly clear that there was no intention, good, bad or indifferent to supersede local authorities by the establishment of parish councils. The two main purposes of a parish council would be to conserve supplies of food and fuel and to arrange for their distribution in an emergency. The parish council could arrange that consumers, without hoarding, could put in reasonable supplies to provide against that emergency, and where that was not possible or practicable for consumers, the Council could induce traders to carry sufficient stocks to tide over the emergency.

Among their other functions would be the diffusion of knowledge as to the steps that should be taken for the protection of their people and themselves in an emergency. Without interfering with the affairs of a local authority they would be available to co-operate with them, and if the local authority in an emergency were not able to co-operate then it would be for the parish council to take their instructions from the County Commissioner or Regional Commissioner. All these things pre-supposed an emergency.

"I don't want to be an alarmist," said the Minister, "but I think we would be fools if we went on living a hum-drum life and hoping for the best."

REPRESENTATIVE BODY

He did not, he said, mind on what basis the parish council was formed, but he suggested that it should be representative of all classes, sections and creeds in the parish, and that it should be got without elective competition.

Some parish councils, which, said the Minister, had not been formed under the constitution of Muintir na Tire, had the idea that they were to be a body of people who were to get funds from the Government and distribute them for other suitable purposes. That was never the spirit underlying the organisation of Muintir na Tire, as outlined by its founder, Father Hayes. There were no funds to be made available from Government sources; such a thing would take from the independent spirit they were trying to inculcate in the councils. Locally they might want funds, and, if they decided funds were necessary for a particular purpose, then the funds would have to be raised in their own particular area by themselves.

Mr. Alan Dempsey (Muintir na Tire) said that their object should be to co-ordinate all local efforts to face up to their problems, when they knew what these problems were.

SYMPATHETIC INTEREST

The Rev. R. Crossett, Presbyterian minister, said that Chancellor Scott and the Rev. Mr. Lewis had asked him to assure the meeting of their sympathetic interest in the project. He emphasised the urgent need for co-operation between all organisations and people.

Mr. Phillip Somerville Large said that, quite apart from the state of emergency, there was plenty of work a parish council could do. He proposed that that meeting recognise the provisional committee which had been formed, and request that committee to form a representative parish council on the lines of the constitution of Muintir na Tire.

The Rev. M. Brown, C.C., seconded the motion.

The motion was carried.

PRESENTATION TO MOST REV. DR. FOGARTY

"A TOWER OF STRENGTH TO THE PEOPLE"

At the Royal Hibernian Hotel, Dublin, last night, the Most Rev. Dr. Fogarty, Bishop of Killaloe, was presented with a portrait of himself by Leo Whelan, R.H.A. The presentation was made on behalf of a large number of Doctor Fogarty's friends by Mr. W. T. Cosgrave, T.D., who outlined the bishop's career, and said that to learned and unlearned, poor and wealthy, the most exalted and the most humble, and to one and all he was equally approachable, and by all of them beloved and revered.

His intellectual powers and long training showed themselves combined with shrewd judgment, varied interests and great capacity for practical affairs. His Pastoral letters had always been gems of saintly advice, couched in precise and clear language, which reflected the vigour and profundity of his mind.

The national life of the people had always held for him an absorbing interest. He stood by them in their struggle against landlordism, and encouraged every advance in their fundamental industry, agriculture. The leaders of the national resurgence all turned to him with confidence, particularly that great Irishman, Collins, whose intimate friend and close confidant he was. He became a tower of strength to the people. He was a trustee of Dail Eireann funds. His work for Ireland made him the object of vicious attacks by "Black-and-Tans" and Auxiliaries. On one occasion, indeed, only a watchful Providence saved him from assassination. He fearlessly championed the Treaty, and recommended its acceptance to the people.

He had always seemed to be the very personification of the Irishman at his best, and age had not dimmed his enthusiasm. His fame as a preacher had been recognised at every stage of his career.

General Sir William Hickie congratulated the artist, Mr. Leo Whelan, for "a most beautiful picture." He also thanked Mr. Arthur Houlihan for bringing that gathering together.

The Most Rev. Dr. Keane, Bishop of Limerick, said that in the diocese of Killaloe the Most Rev. Dr. Fogarty had done great things in the building of churches and schools.

Replying, the Most Rev. Dr. Fogarty said he had been done an honour for which his merits were no justification. It had been one of the privileges of his life to enjoy Mr. Cosgrave's friendship. Mr. Cosgrave was a man whose name would live in Irish history, because of his courage and his patriotism and his love of Ireland, which was undiluted by one atom of selfishness. Men who were foremost in every branch of life and of outstanding ability had gathered to do him (the Bishop) honour. What they had before them in Ireland now they did not know, but he had a feeling that with their confidence in God they would come safely through.

He felt that the Providence of God would protect them.

The Right Rev. Mgr. Walsh, D.D.; Mr. Justice O'Byrne, Mr. P. McGilligan, T.D.; Mr. John Costello, T.D.; Prof. J. M. O'Sullivan, T.D., and Mr. R. Mulcahy, T.D., also paid tributes to His Lordship.

The attendance included:—Mr. Leo Whelan, R.H.A.; Mr. H. Meade, F.R.C.S.I.; the Ven. Stephen Slattery, Archdeacon of Killaloe; the Very Rev. Ml. O'Dwyer, D.D.; Senator J. J. Parkinson, Senator D. Fitzgerald, the Rev. M Madden, P.P.; Dr. T. F. O'Higgins, T.D.; Prof. Eoin MacNeill, Mr. R. J. Mauma, General Sir William Hickie, K.C.B.; Senator M. Hayes, and the Very Rev. Prof. Corcoran, S.J., D.Litt.

FATAL MOTOR ACCIDENT

Mrs. Bridget O'Connor, Doddsboro', Lucan, County Dublin, died in Stevens's Hospital last night from injuries received when she was knocked off a bicycle in a collision with a motor car near Lucan on Sunday night last.

A demand for sweets in the shapes of tanks, bombers and guns is reported among American children by firms making penny chocolates.

AMERICA IS PLEASED

Comment on Lord Halifax's Speech

THE AXIS POWERS INDIGNANT

LORD HALIFAX'S reply to Herr Hitler's peace ultimatum is warmly praised in the United States and in the Empire. Turkey, too, was greatly impressed by the striking sincerity of the Foreign Secretary's words. Germany and Italy denounce the speech in the most extravagant language, such expressions as "hypocrisy" being freely used in their commentaries.

Both countries make renewed threats against Britain, and the Spanish newspaper, *A.B.C.*, declared that Britain's rulers had "lost their last opportunity."

The *New York Times* writes:—"Hitler does not understand the British people, but he is a good enough tactician to know that he faces a formidable foe when, in an hour like this, the British Foreign Secretary can quietly make assertions such as Lord Halifax did yesterday."

Mr. Raymond Gram Swing, a wireless commentator, said:—"No speech could have been drafted to inspire a people of a country about to be invaded with a more vivid sense that they are taking part in a crusade. News of his answer can be put in four short words: 'No peace without justice.'"

PRAYER AND THE SWORD

The *New York Sun* writes:—"Those who understand the British character a little better could tell the Germans that the only time John Bull is more resolute than when he is being bluffed is when he begins to pray and quote scriptures. Germany will make a great miscalculation if she esteems such an appeal—for prayer—lightly. It involves the simplest of all formulas for military success—religious conviction, prayer and the sword."

"THE DIE IS CAST."

PRESS ASSOCIATION WAR SPECIAL.

BERLIN, Tuesday.

"The die is cast," "England has chosen her fate," and similar headings are used by the Berlin evening papers for their comments on Lord Halifax's speech. All emphasise that it must be regarded as a final rejection of Hitler's appeal.

The *Boersen Zeitung* says: "England has rejected the extended hand. Blind and deaf to all common-sense and all considerations of true humanity, those in power in England are driving their country into catastrophe in order to leave to others the task of clearing up their legacy. England has decided in favour of a life and death struggle. Germany has taken note of this, and Germany will draw the necessary conclusions."

The *Hamburger Fremdenblatt* writes: "Arms will now speak, and their sharpness will astonish the British Empire. The hour will be determined by the Fuehrer alone."

ITALIAN COMMENT

PRESS ASSOCIATION WAR SPECIAL.

ROME, Tuesday.

Signor Gayda's paper, the *Giornale d'Italia*, says, according to the Italian News Agency, that Lord Halifax's speech was "only a monument of that hypocrisy that has always been characteristic of British policy. Halifax spoke of a crusade for Christianity, but that is only a formula intended to deceive the world. It is not Christianity, but Judaism, that inspires Britain's war policy. The appeal to fanaticism launched by Halifax to the peoples of Britain and North America will not prevent the complete triumph of the two Axis Powers."

The *Tevere*, commenting on Lord Halifax's call for the formation of a sixth column—of prayer—says that the columns that will invade Britain from all sides will certainly number more than six. "Peace with justice," says the paper, "is a conception of the Duce, and no Englishman has the right to profane it."

Mr. Cordell Hull has been elected President of the Commission for the Preservation of Peace. Señor Suarez, Mexican Minister of Finance, head of the Economic Affairs Commission, and Señor Melo, of Argentina, head of the Neutrality Commission.

IRISH NEWS IN BRIEF

£57,000 for Kerry Roads.—At the quarterly meeting of the Kerry County Council—Mr. J. McSweeney, chairman, presiding—a letter from the Department notified the provisional allocation of £53,700 for road works in the county subject to a local contribution of £3,300.

* * *

Clare Boy's Progress.—The progress of John Haugh (18), a boarded-out boy who was sent by the Clare Board of Health to the School of Arts, Glenstal, Co. Limerick, was the subject of favourable comment at a meeting of the Board. According to the report of the headmaster of the school, Haugh obtained first place in geometry, technology, sketching, principles of decoration, drawing, modelling, woodwork, English, and second place in the history of arts.

* * *

Bray Roads' Grant.—£4,000 is to be allocated to the Bray Urban Council from the employment schemes vote, 1940-'41, as a grant towards the roads and footpaths scheme submitted to the Department of Local Government by the Council. This grant is contingent on a contribution of £600 from the rates. The proposed works are to be completed by March 31, 1941. They are to be commenced as soon as possible.

* * *

"A Perfect Nuisance."—Describing some of the evacuees as a perfect nuisance, John McLoughlin told the Enniskillen Board of Guardians yesterday that there was not a rick of hay in the country that they had not knocked down. Mr. W. J. Monaghan said that some doors were slapped in the children's faces. He did not think any of the Guardians would like if, under similar circumstances, their children were sent to Belfast and city doors were slapped in their faces.

* * *

£4,693 Needed for Fire-Fighting.—Mr. F. Dowling, B.E., County Engineer, in submitting to the Clare Board of Health a fire-fighting scheme for the county, said that he proposed to instal portable fire pumps in towns and villages. These pumps were capable of being rapidly conveyed in trailers behind ordinary motor cars. The total cost of pumps, trailers and hose would be £4,693. It was essential that such fire-fighting equipment should be provided in the event of air raids. The Board referred the matter to the Co. Council, the latter body being in charge of A.R.P. in the county.

* * *

Lunacy on the Increase.—Dr. E. N. M. O'Sullivan, Resident Medical Superintendent, told Killarney Mental Hospital Committee yesterday that the number of patients (541) in the institution was the biggest in record since the opening of the hospital in 1852. Most progressive countries had revised and modernised their system of lunacy legislation to bring them up to date with advances made in mental hygiene, he said. This revision of lunacy laws, so necessary there owing to their antiquity and unsympathetic provisions, should embrace the following chief changes: (a) Establishment of out-patients' clinics where treatment is provided free for the poor; (b) provision of voluntary and temporary treatment in public mental hospitals

BRITISH BUDGET

Continued from Page 5, Col. 2.

standard rate to 8s. 6d. in the £, and of the reduced rate to 5s. in the £, would produce in the full year £84 millions, and this year £60 millions.

THE SURTAX

The graduation of the surtax was increased in the first war Budget so as to produce £8 millions in a full year. He now proposed further increase in the scale, under which, on the first slice of income in excess of £2,000, it would be increased from 1s. 3d. to 2s. in the £, and the peak rate of 9s. 6d. in the ? would come into force in respect of income in excess of £20,000 per annum, instead of £30,000 per annum. This was estimated to produce £11 millions in a full year and £8 millions in the current year.

The effect of the changes was that income tax and surtax would be graduated to a peak rate of 18s. in the £, so that on the slice of incomes in excess of £20,000 a year the State would take nine-tenths of every £.

ESTATE DUTY

The result of these increases would be to raise the yield from income tax and surtax in a full year to £639 millions, as compared with £290 millions five years ago—more than double.

He proposed to add a further ten per cent. to the Estate Duty on estates exceeding £10,000 in value. This would raise the gradation of the estate duty to a peak rate of 65 per cent. of the value. This was estimated to produce about £6 millions in a full year and £1 million in the current year.

The increases of direct taxation effected by the April Budget were estimated to produce in a full year £62 millions. Since then the rate of excess profits tax had been raised to 100 per cent., and he expected that increase to yield a further £40 millions in a full year, so that the full year gain from the increase in direct taxation imposed this year amounted in all to £203 millions. Thus, in a dull year, the contribution of the direct taxpayer under these proposals amounted to £101 millions—£99 millions for income tax, £11 millions for surtax, and £6 millions for estate duty. He recognised this would involve further sacrifices, many readjustments, and in some cases hardship; but he believed all affected would regard it as a necessary contribution to their war efforts.

TAX AND COLLECTION

AMENDING THE LAW

He proposed amendments of the existing law relating to the incidence of the tax and to collection. The first related to the incidence of the new standard rate of 8s. 6d. on that part of the income of life insurance companies which have to be set aside for the benefit of policy holders. In the interests of policy holders he felt it necessary to readjust the income tax chargeable so as to give some relief.

He, therefore, proposed to retain the standard rate at 7s. 6d. on the interest income of the Life Insurance Fund, which was set aside for the policyholder, and to obtain a recoupment for this concession by taking the relief given to the policyholder in respect of the life insurance premiums at the rate obtaining last year. Everyone this year would get relief on his premium on the same basis as he did last year, at the rate of 2s. 6d. in the pound.

TAKING THE TAX AT THE SOURCE

On the question of collection, he said that the time had now come to extend the principle of taking the tax at source to the whole range of salary and wage earners, from the manual wage earner paid weekly to the company director. Unless the employd's tax was deducted at the source the married man with £600 yearly would have to pay in income tax in January next £56, which was more than the whole of his salary for that month, and he would have the same problem again the following July. If he was to be able to pay, and the Chancellor was to get his money in time, the burden must be spread throughout the year, and, therefore, it was absolutely necessary to deduct the tax at source, month by month or week by week. He proposed to make deduction of tax from salaries and wages compulsory. In all cases the work of determining the amount of tax would continue to be done by the income tax authorities, and the employers' duties would be confined to deducting by equal instalments the tax notified by the collector and paying to the collector.

DEARER BEER AND TOBACCO

The duty on beer would be increased as from to-day by an amount which would mean, on the average, an additional penny per pint, and the additional yield would be about £13 millions in a full year and £7½ millions during the rest of this financial year.

The tobacco duty would also be increased as from to-day by a further 2s. per pound, representing an increase of 1½d. per oz. The addition to the revenue was estimated at £9 millions for a full year and £6 millions for the remainder of the present financial year. The stable preference of 2s. 0½d. on Empire tobacco would be maintained.

LIGHT WINES

As from to-day, the duty on light wines would be increased by 2s. a gallon, and on heavy wines by 4s. a gallon, making the duty on light wines 8s and on heavy wines 16s. The preference for wines from the Dominions and colonies would be retained, and the new Empire duty would be at the rate of 6s. for light wines and 12s. for heavy wines. Wines made in Great Britain would have their duty increased from 3s. 6d. to 5s. 6d. per gallon.

He expected to receive from this source additional revenue of about £2 millions in a full year and £1½ millions during the present year.

ENTERTAINMENTS DUTY

Entertainments duty would be increased, and the present rates would be adjusted so as to aim at producing an estimated addition to the revenue of £4,000,000 in a full year, and about £2,000,000 during the present year.

His proposals for direct and indirect taxation would give him £86,000,000 in the current year, and £129,000,000 in a full year, but even with this substantial contribution it was obvious that he must obtain some new source of revenue.

PERSONAL EXPENDITURE

Sir Kingsley proceeded to rule out the taxation of land values and the suggested tax on capital. He had reached the clear conclusion that a further tax on personal expenditure must form a necessary part of his present financial proposals. At the same time he recognised the force of certain criticisms advanced against the Purchase Tax proposals as in their original form, and he had certain fundamental changes to suggest. His new plan would involve the withdrawal of the bill now before Parliament.

It was estimated that if the figures were adjusted to wholesale values and to other changes in prices which had occurred in recent months, the taxable field would amount to some £640 millions. This figure included the expenditure on children's clothing, boots and shoes, which he would exempt from the scope of the tax. All food and drink was excepted in all circumstances. There would be no tax on services fuel, gas, electricity or water, and on some goods already subject to high duties, nor on children's clothing.

LUXURIES TAX

THE HIGHER AND LOWER RATES

More than 80 per cent. of the cost of living index was unaffected by the tax. Important exemptions from the tax were machinery required by farmers and horticulturists engaged in producing foods, and certain medicines and medical appliances. He would abolish the flat rate of charge and introduce two sharply differentiated rates: a high rate on purchases of luxuries or goods which, in the hard circumstances of war, could either be done without or at least their replacement postponed, and another schedule or articles that were necessary, but were not exempt.

The higher rate of tax would be 33⅓ per cent., or one-third, and would be imposed on goods such as furs, articles made with real silk, lace, china, porcelain, jewellery and toilet preparations, including cosmetics. The lower rate of tax would be at 16⅔ per cent., and would be imposed on articles such as clothing and boots and shoes, other than children's clothing, boots and shoes, which were exempt.

He also proposed to make certain simplification in the machinery of registration, and had decided that the tax should take the form of a merchant sales tax which should be applied normally when the goods pass from the wholesaler to the retailer. The purchase tax could not operate until registration was completed, but that should not take more than a month or two. The provisions of the new scheme would be included in the Finance Bill.

The alterations would involve a reduction in the amount that the Exchequer would have obtained under the original proposal. They would, however, secure in a full year approximately £110 millions. The yield in the current year would depend upon the date at which the tax could be brought into operation, but he hoped to obtain a revenue of about £40 millions from it.

THE PRESENT BUDGET

TO PROVIDE £239,000,000

The present Budget would provide in a full year a further £239 millions. It must not be forgotten that the April Budget imposed new charges of the order of £128 millions, making in all an additional sum of £367 millions imposed in the last three months, excluding £40 millions in connection with the 100 per cent. excess profits tax.

"As in the field of war, so in the vital area of national finance, we are determined to continue on our course unceasingly, and by any sacrifice, until victory has been achieved," Sir Kingsley ended, amid cheers.

Sir Kingsley Wood explained that the higher rate of purchase tax (33 1-3 per cent.) applied to wholesale prices, and represented about 24 per cent. on retail prices.

The lower rate of 16 2-3 per cent. represented about 12 per cent. on retail prices.

LEVY ON BOOKS AND NEWSPAPERS

"DEPLORABLE TAX ON KNOWLEDGE"

The necessary Budget resolutions having been agreed,

Mr. Lees-Smith (Labour, Keighley) said that the Chancellor had introduced the highest taxation in the history of the country in "a disarming manner." The estimated expenditure of £900 millions more than had been estimated in April he took as an example of the increased resolve of the new administration.

Sir P. Harris (Liberal, Bethnal Green, S.W.) regretted that the Chancellor had not thrown overboard the tax on books, which he considered thoroughly unsound. He also suggested giving each soldier a free grant of cigarettes and tobacco.

Sir John Wardlaw Milne (Conservative, Kidderminster) said that there was a certain class of labour being grossly overpaid and it was a danger not only to itself but to others. If the Government did not watch it there would be serious unrest.

Mr. Lipson (Independent, Cheltenham) also urged a ration of duty free tobacco for soldiers. He suggested that the alternative would be an overwhelming demand for an increase in their pay.

The tax on books and newspapers was a deplorable tax on knowledge, coming at a time when the nation would have to depend more and more upon them for the maintenance of morale.

The debate on the Budget resolutions was adjourned until to-day.

EFFECT IN NORTHERN IRELAND

MINISTER TO MAKE A STATEMENT

FROM OUR CORRESPONDENT.

BELFAST, Tuesday.

The increase in income tax to 8s. 6d. in the £ announced at Westminster to-day will apply to Northern Ireland as will the increase in duties on wine, tobacco and beer. The entertainment tax will be decided on by the Northern Government.

The Minister for Finance (Mr. J. M. Andrews) to-day said: "In this fight everything is at stake—freedom, justice, civilisation and Christianity—not only for ourselves, but also for all Europe. I feel confident that Ulster taxpayers will willingly bear their full share of any burden, however great, which it is found necessary to impose upon them as citizens of the United Kingdom.

"It will be necessary for me at an early date to make a Budget announcement dealing with the transferred taxes involved and the effect of the reserved taxes on our own Exchequer."

LAVELLE MODES

Holiday Specials

COAT AND SUIT

One Price 50/- EACH

SUIT

Two colours are smarter than one this Summer — particularly if you choose a vivid jacket and more subdued skirt. This Cardigan Suit of Boucle Cloth shows the skirt shade repeated in the buttons. Red/Black and Red/Navy. Only 50/-

Edge-to-Edge COAT

The peak of elegance for charm and sophistication is this beautifully cut Edge-to-Edge Coat in Red Boucle Cloth. Observe its smart trimming of black braid from collarless neckline to hem and four smart pockets. Special Holiday Offer 50/-

LAVELLE 4, Grafton Street, Dublin

KRUSCHEN QUIZ No. 8

1. What Royal Captive appealed to Queen Elizabeth for leave to visit Buxton?

Mary Queen of Scots.

2. Why?

Mary Queen of Scots suffered from rheumatism in her right hand and arm, and wished to seek relief by bathing. It is said that she obtained some relief.

3. What causes rheumatism?

The actual cause has yet to be discovered, though strain and exposure are often to blame. Poisons are invariably present in the bloodstream of rheumatic patients.

4. Can rheumatism be relieved?

Yes, in many cases—by medicinal baths, sun-ray treatment, massage, residence in a dry climate. A less expensive treatment is a course of Kruschen.

5. Does Kruschen act on the Kidneys?

Yes. In addition to its laxative effect, the six mineral salts combined in Kruschen have a highly diuretic action. Half a teaspoonful of Kruschen in a tumbler of lukewarm water stimulates the kidneys and helps to keep poisons out of the blood. Kruschen is obtainable from all chemists, price 1/9.

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NATIONAL LIBRARY

ELEVEN TO RUN FOR IRISH OAKS

QUEEN OF SHIRAZ MAY WIN FOR AGA KHAN

Fair Ina's Bid For Seventh Victory : Curragh Card

Trains—Kingsbridge: 12.30 p.m., 1.30 p.m.

THE Irish Oaks, to be run at the Curragh this afternoon, will be of more than ordinary interest in view of the fact that several fillies trained in England have been sent over to challenge the best in this country. The Aga Khan, who won the Irish Derby with Turkhan, holds a strong chance of bringing off the Classic double with either Queen of Shiraz or Albaria. The opinion in Newmarket is that the former has improved considerably since running in the New Oaks at Newmarket last month, and if that is so she must take a lot of beating. Mr. D. S. Kennedy, who has been lucky with horses he has sent over for Irish races in the past, will be represented by Moontraen.

As regards the home trained division it may be accepted that Gainsworth, who won the Irish 1,000 Guineas in such good style, beating, among others, Epilogue and Fyfie, has the strongest claims to recognition, and she may be the chief danger to

QUEEN OF SHIRAZ,

who is named as the likely winner.

There are many attractive supporting races, including the Marble Hill Stakes for two-year-olds. Fair Ina will be attempting to win her seventh race off the reel, and, though she will have strong opposition from such as Parkside, Warden's Post, Music and Song and Soldado, she is given preference. Selections:

Scurry Plate—**Taffytrap.**
Kildare Plate—**Portora.**
Irish Oaks—**Queen of Shiraz.**
His Majesty's Plate—**Skoiter.**
Marble Hill Stakes—**Fair Ina.**
Crotanstown Plate—**Wine Glass.**
TOTE DOUBLE:
Queen of Shiraz and Fair Ina.

2.45—**SCURRY PLATE** of 100 sovs. Second 10 sovs., third 5 sovs. A handicap for 3-y-o's; ladies' 7-13 allowed. Age st. lb.

GRAND GIFT (Mr. E Hudson) ..... F. Armstrong 5 9 13
FAIRFAX (Miss Dorothy Paget) ..... C. A. Rogers 4 9 8
BROADCASTER (Mr. Jos. McGrath) ..... Collins a 9 4
FISHGUARD (Mr. D. Macaulay) Doyle 6 8 8
GOLD AND GAY (Mr. J. V. Rank) ..... Fetherston 3 8 4
J.W. (Mr. H. M. Hartigan) ..... Owner 3 8 2
BELROSE (Mr. L. J. Blake) ..... Blake 3 8 1
TAFFYTRAP (7th ex.) (Mr. R. J. Hilliard) ..... O'Ferrall 3 8 7
APSAPI (Mr. M. Cuddy) ..... Usshe 3 7 8
TSANA (Lt.-Col. Giles Loder) Fetherston 3 7 8
CHARLES (Capt. W. R. Longbottom) 3 7 7
VIDES (Vicomte de Fontarce) ..Wellesley 3 7 7

Above are declared runners.

03 GRAND GIFT. Carried 7-12 when beaten 1¼l., 2l. by Saguenay (8-0) and Lynedoch (7-13), Manchester, May (6f.). Carried 8-11 when seventh of 14 to Capelgill (8-7), Thirsk, May (6f.).

41 FAIRFAX. Carried 9-5 when winning head, ½l. from Dead Level (8-0) and Daisy's Apron (7-11), Baldoyle, July (7f.). J.W. (8-8) was unplaced. See Broadcaster.

15 BROADCASTER. Carried 7-9 when beaten head, same by Knight's Caprice (10-9) and Oak Boy (8-1), with Fairfax (8-7) fourth of 6, Curragh, June 26 (6f. 63 yds.). Carried 9-8 when winning 1½, ¾l. from La Blottiere (9-8) and Starflyer (9-10), Curragh, June 13 (7f.).

20 FISHGUARD. Carried 9-5 when, with Apsapi (8-8), unplaced to Dandy Boy (8-1), Hellenstown, July (1m.). Carried 8-4 when beaten 1l. by Sunny Star (7 9), Leopardstown, June (7f.).

21 TAFFYTRAP. Carried 8-2 when winning ½l. same, from Falkirk (8-2) and Potted Meat (8-6), Phœnix Park, July 20 (1m.). Gold and Gay (8-2) was unplaced.

20 GOLD AND GAY. See Taffytrap.

30 J.W. See Fairfax. Carried 8-11 when beaten 3l., 2l. by Ajar (9-7) and Ballymena (8-7), Curragh, June 13 (1m.).

14 BELROSE. Carried 8-9 when fourth of 10 to Mornas (7-13), Leopardstown, July (1m.). Carried 8-5 when winning 1½l. same from Sunny Star (9-0) and Mornas (8-0), Curragh, June 27 (1m.).

00 APSAPI. Unplaced with 8-1 to Anyway (8-9), Baldoyle, July (6f.). See Fishguard.

02 TSANA. Carried 7-9 when beaten ¾l. by Dead Level (7-13), Phœnix Park, July 10 (5f.).

00 CHARLES. Unplaced with 8-7 to Chatmo (8-7), Thirsk, Oct. (6f.).

00 VIDES. Unplaced with 7-7 to King's Caprice (9-0), Leopardstown, July (7f.).

3.15—**KILDARE SELLING PLATE** of 100 sovs. Second 10 sovs., third 5 sovs. For two years old Irish-trained horses. Winner to be sold for 50 sovs. 5f. st. lb.

PORTORA (Mr. R. More O'Ferrall) Owner 9 7
BRIGHTER HOME (Mr. D. Slattery) ..... Collins 9 7
LADY CLOVERFIELD (Mr. J. J. Parkinson) ..... Owner 9 3
IMPORT (Mr. S. D. Hanley) ..... Owner 9 0
PURE FUN (Miss Dorothy Paget) ..... C. A. Rogers 9 0
SCOTCH LOCH (Mr. W. J. Parkinson) ..... Parkinson 9 0
TWIST (Sir Harold Gray) ..... Canty 8 10
KITTLE (Mr. H. M. Hartigan) ..... Owner 8 10
PRINCE MAFIA (Mr. H. M. Hartigan) ..... Owner 8 10
HASTY WEDDING (Mr. D. Malone) Owner 8 10
RISE AND SHINE (Mr. R. More O'Ferrall) ..... Owner 8 10
MARETA (Miss Dorothy Paget) ..... C. A. Rogers 8 10
GIPSY DANCER (Mr. J. J. Parkinson) ..... Owner 8 10
KNIGHT'S DUCHESS (Mr. J. J. Parkinson) ..... Owner 8 10

Above are declared runners.

20 PORTORA. Unplaced with 9-1 to First Bloom (9-2), Phœnix Park, July 20 (5f.). Carried 9-1 when beaten ¾l. by Music and Song (8-6), Phœnix Park, July 10 (5f.).

21 BRIGHTER HOME. Carried 8-5 when winning 1¼l., 1l. from Polly's Star (8-8) and Hazel Fair (8-8), Phœnix Park, July 10 (5f.). See Lady Cloverfield.

12 LADY CLOVERFIELD. Carried 8-8 when beaten 2l. by Autumn Lady (8-1), Phœnix Park July 20 (5f.). Kittle (8-3) was fourth of 16, and Scotch Loch (8-12), Gipsy Dancer (8-1), and Knight's Duchess (8-1) behind. Carried 8-8 when winning 2l., 3l. from Brighter Home (9-8) and Kittle (8-8), Curragh, June 26 (5f.). Hasty Wedding (8-8) was unplaced.

00 IMPORT. See Knight's Duchess.

02 PURE FUN. Carried 8-12 when beaten head by Ballymun (8-9), Naas, April (5f.).

00 SCOTCH LOCH. See Lady Cloverfield.

40 TWIST. Unplaced with 8-9 to Carlottine (8-9), Naas, June (5f.). Carried 8-5 when fourth of 16 to Poulfix (8-9), Curragh, May (6f.).

34 KITTLE. See Lady Cloverfield.

02 PRINCE MAFIC. Carried 8-10 when beaten neck by Humbert (9-0), Junction, June 29 (5f.).

00 HASTY WEDDING. See Lady Cloverfield and Knight's Duchess.

00 RISE AND SHINE. Unplaced with 8-8 to British United (8-12), Curragh June 27 (5f.).

00 GIPSY DANCER. See Lady Cloverfield and Knight's Duchess.

30 KNIGHT'S DUCHESS. See Lady Cloverfield. Carried 8-10 when beaten 2l., 1½l. by Bonamis (9-0) and Autumn Lady (8-10), Curragh May (5f.). Import (9-0), Hasty Wedding (8-10) and Gipsy Dancer (8-3) were unplaced.

3.45—**IRISH OAKS** of 2,000 sovs. Winner 75 per cent., second 15 per cent., third 10 per cent., of the stakes, after deduction of bonuses of 100 sovs. to owner (at entry) of winner, and 50 sovs. to owner (at entry) of second. Three years old fillies. 9st. each. 1¼m.

GAINSWORTH, by Bosworth—Gainsly (Mr. E. A. Robinson) ..... 9-5 (Blake) ..... M. Wing
BOLD MAID, by Sandwich—Undaunted II. (Mr. W. Barnett) ..... 9-0 (D. Rogers) ..... T. Burns
TRIDENT, by Achtenan—Lakhemi (Major J. J. Hilliard) ..... 9-9 (W. Hilliard) ..... J. Barrett
MOONTRAEN, by Manna—Nitzichin (Mr. D. S. Kennedy) ..... 9-0 (P. Thrale) ..... E. M. Quirke
QUEEN OF SHIRAZ, by Bahram—Qurrat-al-Ain (H.H. Aga Khan) ..... 9-0 (Fk. Butters) ..... C. Smirke
ALRABIA, by Bienheim—Friar's Daughter (H.H. Aga Khan) ..... 9-0 (W. Hilliard) ..... J. Power
BIBS, by Apron—Linetta (Mr. J. P. Maher) ..... 9-0 (Brabazon) ..... Joe Canty
PRECIOUS POLLY, by Hyperion—Baby Polly (Lt.-Col. Giles Loder) ..... 9-0 K. Reavey
FORMALITY, by Blenheim—Piamba (Mr. J. V. Rank) ..... 9-0 (N. Cannon) ..... T. Moylan
EPILOGUE, by Essexford—Red Rule (Major Shirley) ..... 9-0 (D. Rogers) ..... M. Beary
DAISY'S APRON, by Apron—Daisy Chiffern (Mr. P. McCavanna) ..... 9-0 (H. Ussher) ..... W. Howard

Above are declared runners.

11 GAINSWORTH. Carried 9-0 when winning 2l., 1½l. from Epilogue (9-0) and Fyfie (9-0), Curragh, June 12 (1m.). Bibs (9-0) was fourth of 12, Trident (9-0) fifth and Daisy's Apron (9-0) behind.

11 BOLD MAID. Carried 8-7 when winning 2l., 3l. from Clogher Head (8-7) and Headliner (8-0), Curragh June 12 (1m. 2f.). Carried 8-1 when winning 4l., 2l. from Gloucester (8-12) and Poolum (8-11), Phœnix Park, May 25 (1m.). Trident (8-1) was unplaced

11 FAIR INA. Carried 9-0 when winning 4 l., 8 l., from Anon (8-5) and Kettle (8-5), Curragh, June 13 (5 f.). Carried 9-4 when winning neck, 2 l., from Etoile de Lyons (8-12) and Solvent Boy (8-12), Leopardstown June (5 f.). Carried 9-4 when winning 4 l., 1½ l., from Parkside (9-0) and Enchantress (8-7), Baldoyle May (5 f.).

20 PORTORA. Unplaced with 9-1 to First Bloom (9-2), Phœnix Park, July 20 (5 f.). See Music and Song and Parkside.

22 PARKSIDE. Carried 8-10 when beaten ¾ l. by Breadmaker (8-10), Curragh, June 27 (5 f.). Portora (9-0) was fourth of 9. Carried 9-1 when beaten 3 l. by Astrid (9-1), Curragh June 13 (5 f.). See Fair Ina and Singing Knight.

01 WARDEN'S POST. Carried 8-6 when winning 1½ l., 1 l., from Sweet Caprice (8-13) and Clarionet (8-7), Leopardstown July (5 f.).

1 MUSIC AND SONG. Carried 8-6 when winning 1½ l., 1½ l., from Portora (9-1) and Star Haven (8-10), Phœnix Park, July 10 (5 f.).

0 SINGING KNIGHT. Unplaced with 9-10 to Parkside (8-10), Curragh April (5 f.).

5.15—**CROTANSTOWN PLATE** of 100 sovs. Second 10 sovs., third 5 sovs. A handicap for three years old and upwards. 5f. Age st. lb.

SWIFT ARROW (Mr. W. Shakespeare) ..... F. Armstrong a 10 9
PRADA (Mr. J. McLean) ..... H. Hartigan 6 9 11
CONTROL (Miss H. F. Cowley) ..... Wellesley 4 9 6
DOUBLE GREEK (Mr. J. V. Rank) ..... Fetherston 3 9 0
GOOSE FEATHER (Lord Portman) ..... Beary 4 8 9
SPOT THE WINNER (Mr. O. T. V. Slocock) ..... Owner 4 8 8
DEAD LEVEL (7lb. ex.) (Capt. Reid Walker) ..... O'Ferrall a 8 13
SKIBBEREEN EAGLE (Mr. J. J. Parkinson) ..... Owner 4 8 2
WILLOW TREE (Mr. P. J. Beary) Owner 3 8 1
WINE GLASS (Mr. W. Barnett) ..... D. Rogers 3 7 13
FRENCH ARCHER (Mr. Jos. McGrath) ..... Collins 3 7 12
JULIA (Major R. C. Doyle) ..... Owner 3 7 7
CHARLES (Capt. W. R. Longbottom) ..... F. Armstrong 3 7 7
BORDER TOWN (Mr. R. Kerr) ..... Lenehan 3 7 7
MORNAS (7lb. ex.) (Sir Harold Gray) ..... Canty 3 8 0
VIDES (Vicomte de Fontarce) ..Wellesley 3 7 7

Above are declared runners.

14 SWIFT ARROW. Carried 9-1 when fourth of 12 to Tretse Fly (8-5), Haydock May (5 f.). Carried 9-1 when dead-heating with Bango (9-1), Thirsk May (8 f.).

00 PRADA. Unplaced with 8-13 to Knight's Caprice (10-9), Curragh, June 26 (6 f. 63 yds.).

00 CONTROL. See Dead Level and Goose Feather.

40 DOUBLE GREEK. Unplaced with 8-1 to Cap d'Or (9-1), Birmingham June (5 f.). Carried 8-1 when fourth of 19 to Cap d'Or (8-10), Newbury May (5 f.).

10 GOOSE FEATHER. See Dead Level. Carried 8-8 when winning short head, neck, from Terraceford (9-10) and Clotilde (8-4), Curragh, June 27 (5 f.). Dead Level (8-2) was fourth of 14. French Archer (7-11) fifth, Control (10-2) sixth, and Wine Glass (8-2) and Border Town (7-7) behind.

11 DEAD LEVEL. Carried 8-1 when winning 1½ l., 2 l., from Wine Glass (8-2) and Luminal (7-8), Phœnix Park July 20 (5 f.). Spot the Winner (8-10) was fourth of 15, and Willow Tree (8-3) and Julia (7-9) behind. Carried 7-13 when winning 1½ l., 1 l., from Tsana (7-9) and Wainsford (7-11), Phœnix Park, July 10 (5 f.); Julia (8-0) was fifth of 12, Goose Feather (8-13) seventh and Control (8-11) and French Archer (7-9) behind. Carried 8-0 when beaten head by Fairfax (9-5), Baldoyle, July (7f.). Border Town (7-9) was sixth of 13. See Goose Feather.

04 SPOT THE WINNER. See Dead Level and Wine Glass.

11 SKIBBEREEN EAGLE. Carried 7-12 when winning 2l., 4l., from Sunny Star (8-6) and Wrap Rascal (9-7), Curragh, June 26 (6f.). Carried 7-12 when winning neck, 1l., from Cratloe Castle (8-8) and French Archer (8-1), with Willow Tree (8-7) fourth of 9, Naas, June (5f.).

40 WILLOW TREE. See Dead Level and Skibbereen Eagle.

22 WINE GLASS. See Dead Level and Goose Feather. Carried 8-4 when beaten 2l. by Anyway (8 9), Baldoyle, July (5f.). Spot the Winner and Mornas (7-13) were unplaced.

00 FRENCH ARCHER. See Dead Level, Goose Feather and Skibbereen Eagle.

00 JULIA. See Dead Level.

00 CHARLES. Unplaced with 8-7 to Chatmo (8-7), Thirsk, October (6f.).

BORDER TOWN. See Dead Level and Goose Feather.

01 MORNAS. Carried 7-13 when winning 4l., 4l., from Black Wing (8-10) and Epilogue (8-11), Leopardstown, July (1m.). See Wine Glass. Carried 8-0 when beaten 1½l., same, by Belrose (8-5) and Sunny Star (9-0), Curragh, June 27 (1m.). Carried 8-0 when winning 1l., 4l., from Skibbereen Eagle (8-9) and Buganda (8-4), Junction, June 5 (5f.).

00 VIDES. See Scurry Plate.

4.15—**HIS MAJESTY'S PLATE** of 300 gns. For Irish-bred horses. Weight for age—Irish-trained horses. 2m. Age st. lb.

SKOITER (Mr. J. V. Rank) ..... Fetherston 4 9 4
BALLYMENA (Mr. B. Kerr) ..... Canty 4 8 11
WINNIPEG (Mr. John Byrne) ..Canty 4 8 11
LIVELY LILT (Mr D. G. Dickson) ..... Blake 3 8 0
ANTRIM (Sir Percy Loraine) O'Ferrall 3 8 0
MEADOW FESCUE (Mrs. J. McEnery) ..... McEnery 3 8 0

Above are declared runners.

24 SKOITER. Carried 9-0 when fourth of 5 to Delage (9-5), Curragh April (1½m.). Carried 11-3 when beaten 4 l. by Mansura (10-5), Dundalk April (2 m. 150 yds. hurdles).

34 BALLYMENA. Carried 8-11 when fourth of 6 to Ajar (9-8), Curragh, June 27 (2 m.). Carried 8-7 when beaten 3 l. by Ajar (9-7), Curragh, June 13 (1 m.).

1 WINNIPEG. Carried 9-4 when winning 3½ l., 2 l., from Gransden (8-6) and Fireweed (8-6), Phœnix Park, July 10 (1 m.).

10 LIVELY LILT. See Antrim. Carried 7-9 when winning 1½ l., same, from Fire o' London (9-4) and Sure to Go (7-3), Curragh Oct. (1 m.).

00 ANTRIM. Unplaced with 8-12 to Turkhan (9-5), Curragh, June 26 (1½ m.). Unpiaced with 9-0 to Teasel (9-0), Curragh May (1 m.). Carried 9-0 when beaten 6 l., 2 l., by Limekiln (8-10) and Mark Twain (7-7), Curragh April (1 m.). Lively Lilt (8-7) was unplaced.

10 MEADOW FESCUE. Carried 8-2 when fifth of 10 to Mornas (7-13), Leopardstown July (1 m.). Carried 8-2 when winning short head, 1 l., from St. Lua (8-1) and Fairwargor (8-9), Mallow June (1 m. 1 f.).

4.45—**MARBLE HILL STAKES**—a sweepstakes of 5 sovs. each for acceptors, with 400 sovs. added. Winner 75 per cent., second 15 per cent., third 10 per cent. Two years old. 5f. st. lb.

FAIR INA (Mr. F. M. O'Ferrall) ...O'Ferrall 9 3
PORTORA (Mr. R. M. O'Ferrall) .....Owner 8 12
PARKSIDE (Mr. H. M. Hartigan) .....Owner 8 10
WARDEN'S POST (Lt.-Col. Giles Loder) ..... Fetherston 8 10
MUSIC AND SONG (Capt. C. Moore) ...Canty 8 10
SOLDADO (Mr W. Barnett) .....D. Rogers 8 7
SINGING KNIGHT (Mr. A. D. H. Cooke) ..... Brabazon 8 3
SHINDY (Lord Talbot de Malahide) ...Blake 8 3
BARRADALE (Sir T. Dixon) .....Wellesley 8 3
SEVENTEEN (Lord Fingall) .....Fetherston 8 3

Above are declared runners.

24 FAIR INA. Carried 9-0 when beaten 2½ l., 2 l., by Mornas (7-13) and Bland Wing (8-10), Leopardstown July (1m.). Daisy's Apron (7-12) was unplaced. See Gainsworth.

00 DAISY'S APRON. Carried 7-10 when sixth of 15 to Dead Level (8-1), Phœnix Park, July 20 (5f.). See Epilogue and Gainsworth.

4.15—**HIS MAJESTY'S PLATE** of 300 gns. For Irish-bred horses. Weight for age—Irish-trained horses. 2m. Age st. lb.

SKOITER (Mr. J. V. Rank) Fetherston 4 9 4
BALLYMENA (Mr. B. Kerr) .....Canty 4 8 11
WINNIPEG (Mr. John Byrne)...Canty 4 8 11
LIVELY LILT (Mr D. G. Dickson) ..... Blake 3 8 0
ANTRIM (Sir Percy Loraine) O'Ferrall 3 8 0
MEADOW FESCUE (Mrs. J. McEnery) ..... McEnery 3 8 0

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BARRADALE (Sir T. Dixon) .....Wellesley 8 3
SEVENTEEN (Lord Fingall) .....Fetherston 8 3

Above are declared runners.

NEWMARKET COULD "FILL A CARD"

TWO HUNDRED HORSES STILL IN TRAINING

NEWMARKET, Tuesday.

During the past week there have been few horses sold or turned out of training, and there are still just over two hundred horses being exercised on the training grounds. Even though there may not be a resumption of racing until the autumn, it is pleasing to know that there will be no shortage of material to fill a programme when permission is given to stage a fixture.

Indeed, it is probable that a card could be filled even with those horses available from Newmarket stables, as, in addition, to the 200 in actual training, there are many who could be brought back and put into progressive work within a day of two of the Government's decision to allow a resumption.

In the normal way of things yearlings would soon be joining the various strings, but in the existing circumstances I doubt if many will be sent to Newmarket this autumn; at least until the uncertainty is cleared as to how racing will fare next year.

AN EMPTY STABLE

Basil Jarvis, the Newmarket trainer, who began the season with nearly forty horses, now has none left. Mr. W. R. Lysaght's Alistair (6 years) and Mr. Hornung's Dubonnet (5 years), formerly trained by him, will in future be trained by Fred Butters.

CLOSING OF ENTRIES

The Irish classic races of 1942 close at first entry to-day with Mr. F. Harold Clarke, 9 Hume street, Dublin. Entries for the Baldoyle and Limerick Junction meetings also close to-day.

GOLF

LADY HOLMPATRICK CUP

The final of the Lady HolmPatrick Cup will be held at Portmarnock on Thursday, 26th September. One draw at 2.0 o'c. sharp.

CLUB NOTICES

LUGAN.—Ladies' Branch.—Friday—Miss F. Hannon's prize, strokes. Miss J. Grehan's prize, Stapleford—Miss Perry (3½), 24½; Miss Victory (9½), 21½. Club challenge cup postponed.

ROYAL DUBLIN.—To-day.—Mixed foursomes.

HOWTH.—Ladies' Section—Final captain's (Mrs. Middleton) prize—Miss Perry beat Miss Collins on 18th. July Medal (bogey)—Class A: Mrs. Martin (8), 1 up; Mrs. Keogh (16), Miss Healy (18) and Miss McMahon (6) tied for qualifying 2 down; Mrs. Keogh won. Class B—Miss McNamara (30), 3 up. To day—Ladies' Cup; 4 each class qualify; usual draws.

KILGORNEY.—To-day—Men's Wednesday Cup; Ladies' competition—Wednesday Cup.

BRAY.—Ned Scanlan Memorial Cup, Final—V Brew-Mulhallen beat A. J. McMullan, 2 and 1. Championship Cup—Kevin Doyle beat C. W. Huet at the 37th.

KILLINEY.—Saturday—Sweepstakes, fourball. Ladies' Branch.—Friday next—18 holes, sweep (optional), strokes. Draws 10.30, 2.0 and 2.30.

HERMITAGE.—To-day—Wednesday Cup, Stapleford. Saturday next—Semi-open mixed foursomes.

HEATH (PORTLAOISHISE).—Sunday next—Opening of new pavilion, at 2.30 p.m. Competitions—2 o'c.: ladies' 18-holes, strokes; 4.0: Men's 18 holes, strokes, eclectic.

GRANGE.—To-day—Wednesday competition, fourball, bogey.

ELM PARK.—To-day — Wednesday Cup, 18 holes, strokes.

MILLTOWN.—To-day — Wednesday medals, bogey.

ANGLING

WATERVILLE, CO. KERRY

Conditions were ideal for anglers last week, and the local waters, especially the rivers, were in fine fishing order. Salmon anglers had very good sport, and the best weekly takes of the season were recorded. The number of rods out was again limited, and the prospects of any increase while prevailing conditions exist are very poor.

The Ballinskelligs Seine-boat operating in the bay, after a lean season, had recently a record day's fishing and over 300 salmon were taken. The run of salmon to the Inny and Waterville rivers during the past fortnight is reckoned the best for years, and augurs well for the future fishing in the district.

CURRAGH RACES
I PERSONALLY ATTEND ABOVE MEETING
JIM RICE, 8 POTTINGER'S ENTRY, BELFAST
Telegrams: "TRIGO," BELFAST.
Telephones:
20881, 20882, 20883, 24011, 24012, 25006, 27063 (trunk), 23907 (trunk).

CRICKET

BANKERS' CUP

BANK OF IRELAND QUALIFY FOR THE FINAL

Bank of Ireland qualified for the final of the Bankers' Cup at the expense of Munster and Leinster at Sydney Parade yesterday, winning by eight wickets. The winners meet Provincial Bank in the final.

MUNSTER AND LEINSTER.

J. Brophy c Graves b Houston	4
R. Wellwood b Felton	12
D. Hanrahan c Mulroney b Felton	2
H. Cuthbert c Mulroney b Houston	3
H. F. McClements b Felton	1
D. Endean c Keogh b McClure	7
J. B. Conroy c Scallon b Felton	6
J. Sinnott b Felton	1
F. M. Nestry not out	0
D. Barry b Felton	0
T. Hogan b Felton	0
Extras	3
Total	39

Bowling:—Felton, 7 for 11; Houston, 2 for 24; McClure 1 for 1.

BANK OF IRELAND—T. F. McMahon l.b.w. b Endean, 10; E. W. Felton b Endean, 19; D. J. Keady not out, 6; C. J. Graves not out, 3; extras 5. Total (for 2 wkts.), 43.

LEINSTER'S GOOD TOTAL

Leinster, batting first against Provincial Bank at Rathmines last evening, knocked up 216 mainly by brisk hitting. The match will be continued this evening (6.0). Score:—

LEINSTER.

P. B. Murphy c Brooks b Coghlan	23
A. F. Rice b Bligh	12
V. Buggy b Holland	26
J. K. Lang l.b.w. b Ruddle	42
C. Manahan c Dove b Ballagh	29
S. E. Law c and b Ruddle	3
G. E Guise Brown b Bligh	21
J. Sweetman not out	9
A. C. O'Reilly b Brooks	17
A. W. Lang b Bligh	33
Extras	11
Total	216

M. A. Scott did not bat.
Bowling—Ruddle, 2 for 51; Bligh, 3 for 28.

FIXTURES WANTED

Carlisle Club requires a fixture, home or away, for Sunday next. Write to A. Solomons, 18 Wicklow street, or 'phone 22423.

Carlow Club requires home fixtures for August 5th and 25th. Hon. secretary, George Douglas, 5 Tullow street, Carlow.

LAWN TENNIS

CONNAUGHT TITLES

The programme for the tournament at Galway, which began yesterday, includes the men's and women's singles championships of Connacht. In the latter event Mrs. Braund is not defending her title. Yesterday's results were:—

Men's Singles—J. Molloy beat M. Dyer—6-3, 6-3; R. Buchanan beat L. Hession—7-5, 6-1; R. F. Jones beat L. Ryan—6-0, 6-0.

Women's Singles—Miss R. Blake beat Miss E. Coy—6-0, 6-0; Miss M. O'C. Donnellan beat Miss M. O'Malley.

ARDEE OPEN TOURNAMENT

The remaining finals resulted as follows:—

Mixed Doubles.—Championship of Co. Louth—J. J. McArdle and Miss B. Jennings beat W. Moore and Miss Moore—10-8, 6-3.

Men's Doubles (Open)—J. J. McArdle and L. P. Gibney beat H. J. Moore and W. Moore—5-7, 8-6, 6-4.

HANDICAP EVENTS.

Women's Singles—Mrs. Cochrane (+15.3) beat Miss M. Sloan (+8)—5-7, 6-3, 6-1.

Mixed Doubles—W. Moore and Miss Moore divided with B. Steen and Miss Jennings.

Men's Doubles—K. Courtney and G. F. Allan (+4.4) beat H. J. and J. Moore (—30.1)—7-5, 16-14, 6-3.

Women's Doubles—Misses C. and M. Steen (—4) beat Miss Moore and Miss Courtenay (—30.1)—6-4, 6-2.

SUNDAY'S WELL RESULTS

Sunday's Well, Cork, Tournament was continued yesterday, when over fifty matches were played off, some of them at Blackrock grounds. Principal results were:—

Men's Open Singles, First Round—F. C. South beat D. Mahony, 6-1, 6-1. Second Round—R. Daly beat R. Mulcahy, 7-5, 6-0, B. Haughton beat C. Mahony, 6-3, 6-0.

Women's Singles, First Round—Mrs. Plumer beat Mrs. Murphy, 6-1, 6-1; Miss S. Godfrey beat Miss D. Lyons, 6-3, 6-2. Second Round—Miss F. Kearney w.o. Miss G. Mahony scr.

Mixed Open Doubles, First Round—P. Rand and Mrs. Plumer beat T. Williams and Miss S. Dwyer, 6-3, 6-1; G. Jackson and Miss Godfrey beat Dr. Healy and Miss D. Lyons, 6-4, 6-4.

ATHLETICS

CIVIL SERVICE HARRIERS

Senior League contest with Donore Harriers, at Green Lanes, to-night. All members meet at Green Lanes at 7.30.

IRISH SPORTSMEN ABROAD.

If you have a relative or friend living abroad who is interested in Irish Racing, Bloodstock, Kennel Matters, Golf, Cricket, Yachting or Lawn Tennis, he will appreciate a copy of "THE IRISH FIELD," which will be sent each week to any address for one year for 1.8/- (postage included). Half-year 6/6, Quarter 3/3. Head Office—11 D'Olier street, Dublin

RHODES SCHOLAR SALE

Mr. Hancock's Great Breeding Establishment in the U.S.

FROM OUR TRAVELLING CORRESPONDENT.

LONDON, Tuesday Night.

MR. ARTHUR HANCOCK, who has just added Rhodes Scholar to his wonderful collection of sires, can be fitly described as the foremost breeder in the U.S. His establishments at Paris, near Lexington, in Kentucky and in Virginia are on a vast scale, and the excellence of his judgment is known far and wide. It is at Mr. Hancock's place that Mr. Woodward keeps his mares and foals, taking the latter when they have been weaned to his own home in Maryland.

It was Mr. Hancock who organised the syndicate that bought Blenheim from the Aga Khan, and this Blandford horse is the principal sire under his charge. It was to one of his places that Sir Gallahad II. went when he was imported from France, and there also stand Mr. Woodward's distinguished winners, Gallant Fox and Omaha, as well as a batch of other stallions both English and American bred.

Brilliant/Racehorse

Mr. Hancock's new acquisition, Rhode Scholar, was a brilliant racehorse, and few who saw it will ever forget his win in the Eclipse Stakes, in which he paralysed the opposition. The distance, a mile and a quarter, was his very best, and on the day he won at Sandown no horse in England could have lived with him over ten furlongs.

He won in all over £14,000 in stakes before he went to the stud in 1938. Rhodes Scholar is by Pharos out of Book Law, so he can be said to have a flawless pedigree, as well as being a racehorse of the highest class.

Book Law herself was a splendid winner of the St. Leger in the year in which Call Boy won the Derby and Beam the Oaks. She was got by Buchan from Popingaol, a good Dark Ronald mare that went back to the late Lord Rosebery's famous Chelandry, one of the most distinguished members of the great Paraffin family.

A Paraffin Story

Paraffin was a half-sister by Blair Athol to those mighty winners Lord Lyon and Achievement, who were by Stockwell out of the wonderful Padadigm. She came a little fortuitously into the hands of Lord Rosebery.

He had taken a great fancy to Chevisaunce, a full sister to Lord Lyon and Achievement, and obtained a promise from her breeder, Colonel Pearson, that he should have her when she came out of training. By some error she was sold elsewhere, but Colonel Pearson, to redeem his promise, asked Lord Rosebery to take Paraffin instead.

Chevisaunce bred the Oaks and St. Leger winner, Janette, for Lord Falmouth, but Janette is the only classic winner in her line which has tapered away to fair class handicap horses like Loosestrife and Within The Law.

Great Stud Success

Paraffin was infinitely the greater stud success, as her daughter Illuminata produced, as well as Chelandry, the beautiful Ladas, who was Lord Rosebery's first Derby winner and was never beaten until he met Ixinglass, when the latter was a four-year-old.

Illuminata's daughter, Gas, gave Lord Rosebery his last Derby winner Cicero, and from Paraffin there came also his other classic winners, Neil Gow and Vaucluse.

Sold to Lord Astor

One of the last of Chelandry's daughters was Popinjay, and she was sold to Lord Astor. She founded one of the best of the Clieveden families, and is the ancestress of Saucy Sue and the Oaks winner Pogrom, as well as of Book Law and Rhodes Scholar, in addition to such good colts as Magpie, Swift and Sure, Bold and Bad, Cross Bow, Bright Bird, Field Trial, Truculent and other splendid stake winners for the Manton stable.

Mr. Hancock has made a thoughtful purchase in Rhodes Scholar if he is experimenting with in-breeding to Chelandry, for it was he who bought from Lord Rosebery many years ago that grand little horse, Wrack, a grandson of Chelandry, who became one of the most successful sires in the United States, where his blood is now highly prized.

Wrack's Achievements

Wrack was a fair-class handicap horse on the flat and brilliant over hurdles, but his achievements at the stud left his racecourse performances well behind. Frank Hartigan, who trained him, and now has a strictly limited number of horses, would be glad to have such another as Wrack. He was by Robert Le Diable, who was by Ayrshire.

It is a strange thing that though there is no name that occurs more often in the female lines of distinguished pedigrees, his male line has been allowed to die out by English breeders. In France it flickered some few years ago in the Grand Prix winner, Cri de Guerre, who is the only horse of the male line of Ayrshire now at stud in England.

GALTEE MORE.

GAELIC GAMES

LAOIGHIS MAY RECOVER LEINSTER TITLE

Cork and Limerick at Thurles: Down's First Final

(BY PAT O.)

FOUR counties in senior hurling and six in senior football contest the 1940 All-Ireland championships. Last Sunday's decisive games in four provinces considerably narrowed the field. Mayo footballers are the only holders to suffer defeat, but the absence of such stars as P. Mocnair, P. J. Quinn, Tom Burke, P. Kelly, T. McGown and P. J. Flannelly forced the 1939 champions to frame a new group. They played well, but lacked Galway's power and experience. The Western final at Roscommon lacked its wonted glamour. Yet

The Irish Times.

WEDNESDAY, JULY 24, 1940.

PREPAID ADVERTISEMENTS
CONTINUED FROM PAGE 2.

FURS.

A LARGE Selection of Fashionable Capes and Ties in Silver and Blue Fox, by deferred payments. Write for particulars.—Taylor Yard, South Anne street, Dublin. T

MUSIC, PIANOS, ETC.

FOR Sale, Wallingford (English make) Upright Piano, beautiful frame; perfect condition.—M 253, this office. 23 C

CATTLE, LIVE STOCK.

FIRST class Jersey Cow for Sale, pedigree and registered, a few days calved.—Hollywood, Carrickmines. 19 C

STABLING AND GRAZING.

TO Let, adjoining Phoenix Park, Stable, Yard, Men's Quarters, etc.—M 296, this office. 23 X

DOGS.

AT Fynacot Dog Shop, South King street, Dublin—Dog Requisites, Trimming, Boarding. Telephone 51613. T

COCKER and Wirehaired Pups Wanted, reasonable price.—1425, Irish Times Branch Office, Bray. 22 E

FOR interesting and informative Kennel News and Articles, Special Reports of Dog Shows and Field Trials and exclusive Irish Kennel Club Reports and Registrations, read "THE IRISH FIELD" (Official Organ of the Irish Kennel Club). On Sale every Saturday T

IRISH Red Setter Club's Trials will be held near Ballybofey, Co. Donegal, on the 30th and 31st July. Entries Close on Friday, 26th July. Applications for schedules should be made to the Hon. Secretary, Newtown House, Naas. T

WANTED, Black Male Pug Puppy.—Miss Ann Daly, Russborough, Blessington. 22 C

BUSINESS, BUSINESS PREMISES, LANDS, ETC.

TO LET

Shops, with or without dwelling-houses; Populous Cash Shopping districts, City.—M 232, this office.

FACTORY Premises, Church road, North Strand; light, electric light and power; convenient position. Apply Archbold, Corry and O'Connor, 10 Lower Ormond quay. 'Phone 21262. 22 F

LOWER Grand Canal street, at reduced rent, Shedding to Let, approximately 110 x 20ft., with office; also large Open Space; will Let part.—Huet, Clanwilliam House, Lower Mount street. 23 X

NORTH City—Shop and House, suitable for any business, shop very well fitted, separate hall-door and side entrance, containing sittingroom, 3 bedrooms, tiled kitchen, h. and c. bath, garden, garage, electric light and gas. Price £1,250. Seen on our order. Thos. Dockrell, Sons and Co., Ltd., Agents. 22 E

BUILDING SITES.

BUILDING Plots in the best part of Dublin area for disposal; roads, sewers and all services laid on. Apply M 129, this office. 19 C

HOUSES AND LANDS FOR SALE.

FOR SALE.

ASHTON PARK, MONKSTOWN, STANDING IN 21¼ ACRES.

THE DAVIS ESTATES (Ireland) LTD., 11 STH. ANNE ST. 'PHONE 22461.

FOR SALE

Modern House, Rathfarnham Road, beside Rathdown Park; 3 reception, 5 bedrooms, etc.; Garage. Built by Stringer.—M 307, this office.

ABANDON House-Hunting—Consult Garvey and Good, Auctioneers, Lincoln place. 'Phone, 62468. 9 X

ALBERT MacARTHUR, The Housefinder, Macarthur House, D'Olier street. Telephone 76754 (2 lines). T

ALONG Sea Coast, Blackrock, Kingstown to Killiney. La Cleric and Donovan, Sandycove, have attractive, detached Houses, Bungalows and Cottages for Sale. T

ATTRACTIVE Investment, £100 Ground Rent, 15 collections, £1,250.—McMahon, c/o MacArthur, 68 Dame street.

AT Glenageary—Handsome, detached, red-brick, non-basement Residence; 3 reception rooms, 6 bedrooms; on 1 acre; perfect order; £2,800, for immediate Sale.—Garvey and Good, Lincoln place. 23 D

A DHOUSE, 2 Burgh quay, offer splendid selection of suitable Dwellinghouses, north and south city; all prices; 'phone 21986. 23 F

BALLSBRIDGE—A well situated and substantially built semi-detached, non-basement Residence, having 3 good reception rooms, 5 bedrooms, maid's room, kitchen, h. and c. bath, electric light and gas; well stocked garden; garage to hold 4 cars; entire in good condition. Price £1,850. Strongly recommended by Thos. Dockrell, Sons and Co., Ltd., Agents. 22 E

BUTTERFIELD Park, No. 32 (convenient Rathfarnham golf links), attractive House; lounge hall, 2 reception, 4 bedrooms, garage, large gardens; £1,180, free.—Ernest Webb, Builder, 21 Butterfield Park. 'Phone 95948. 23 X

CHOICE Residence, non-basement, Eaton square, Monkstown. Large selection beautiful, detached Houses, Bungalows.—Boag, Blackrock (over Monument Creamery). 20 D

CRUMLIN (quiet position)—Red-brick Iroad, bay window; 3 reception, 3 bedrooms, kitchen, special fittings, garage; very low outgoings; for Sale.—Allen, Townsend, 11 Stephen's Green. 22 O

"CASTLE House," on one acre, Dublin road, Kilbarrack 'bus road, Sutton—Medium size, unique style, detached House, 4 bedrooms, extensive gardens, tennis, two garages. Open daily. Absolute Sale. Auction, Tuesday next.—Albert MacArthur, The Housefinder. 23 F

DALKEY—Secluded, non-basement Residence, on 2 acres; 6 bedrooms, orchard, tennis court; almost free of outgoings; £2,600. Recommended by Garvey and Good, Lincoln place. 23 D

DETACHED, double fronted, central heated; 305 Mount Prospect avenue; moderate. On view. 22 D

FOR Sale, Riversdale avenue, Bushy Park road; 4 bedrooms, 3 reception; prices reduced; only 2 left. Deposits accepted to suit clients. Full particulars, Ralph, Builder. 23 F

INVESTORS—Ground, Profit Rents, Occupied Houses. Allen, Townsend, 11 Stephen's Green. 22 E

INVESTMENT—Three Houses, Annaville Park, Dundrum, let at £84 per annum to good tenants; price £795 each. Apply 30 Annaville Park. 16 X

LYNDALE, Butterfield avenue, Rathfarnham—For Auction, by order of the Circuit Court of Justice, at our Property Salerooms, South Great George's street, to-morrow (Thursday), at 1.15 o'clock, detached Bungalow, 5 rooms, kitchenette, h. and c. bath, electric light, garage. Keys and full particulars from the Auctioneers, Thos. Dockrell, Sons and Co., Ltd. 21 C

LEYSTAN," 43 Greygates, Stillorgan road—Choice semi-detached Residence, 4 bedrooms, attractive garden, garage; excellent repair. Open daily. Auction, Tuesday next.—Albert MacArthur, The Housefinder. 23 X

MOUNTJOY square (Number 58), large city House, income nearly £200, profitable Investment. Selling Tuesday next.—Albert MacArthur, The Housefinder. 23 F

RATHGAR, free of rent, semi-detached, pre-war, brick built House, containing 3 reception, 3 bedrooms, maid's room, kitchen, h. and c. bath; garden; space for garage; electric light and gas. Price £975. Seen on our order.—Thos. Dockrell, Sons and Co., Ltd., Agents. 22 F

SUTTON—A well-constructed, semi-detached, non-basement House, built about 40 years ago, containing 2 reception rooms, 4 bedrooms, maid's room, kitchen, h. and c. bath, electric light; garden; sun house; double garage. Price £950. Recommended by Thos. Dockrell, Sons and Co., Ltd., Agents. 22 F

STILLORGAN road—Detached Bungalow, 6 rooms, garden, garage, £975.—Maguire, 45 Molesworth street. 23 D

TERENURE—Attractive detached, non-basement Modern House, on which £300 has recently been spent on interior decoration; 3 reception rooms, 5 bedrooms (hot and cold water in bedrooms), kitchen, h. and c. bath, good garden, garage. Price £2,500. Recommended by Thos. Dockrell. 23 F

TERENURE—Beautifully situated semi-detached 7-roomed Bungalow, ¼ acre garden, garage; £1,050.—Adhouse, 2 Burgh quay. 23 F

8 DUNDELA Park, Sandycove (off Elton Park)—Roomy, semi-detached, modern House, in delightful locality, by reliable building contractors; 2 reception, maid's, sitting, 4 bedrooms, garage, E. and W. aspect; 2/3 remission of rates for four years; pre-war price. On view. Apply J. and B. Thompson (Dublin), Ltd.; 'phone, 72635 (2 lines). 23 X

20 ROYAL terrace West, Dun Laoghaire—Fine Residence, overlooking square. No outlay required. Suitable for flats or private residence. Held 99 years, subject £20. Auction, Wednesday, 31st July, in Salerooms, 4 Grafton street. Auctioneers, Corrigan and Co. 22 E

£200 P.A. fee simple Ground Rental out of extensive city Business Premises; one collection; price £4,000.—Browne and Dowse, 2 Dawson street. 19 C

HOUSES TO LET.

ALEXBURY Park—A semi-detached, Furnished House to Let, six rooms, kitchen, bathroom; address "X 1594, House," this office. 22 E

ALLEN Townsend, 11 Stephen's Green; Offices—Ranelagh, £84; Harold's Cross, £96; Beechwood, £90; Dartry, £91; Ballsbridge, £95; Donnybrook, £96; Rathmines, £100; Dundrum, £100; £105; St. Helen's road, Booterstown, £125. 22 E

AT Bray—8 Martello terrace to Let; 3 sittings, 5 bedrooms, kitchen, bathroom, electric fire; £79 yearly. Key No. 7. 20 D

AT Blackrock—Modern House, on Main line; 5 bedrooms, 2 reception rooms, etc.; £90.—Archer, 12 Lower Fitzwilliam street. 23 F

COMFORTABLY Furnished Half-House; 3 bedrooms, sittingroom, all-electric kitchen; Badger; use of garden; £3 monthly.—M 90, this office. 21 D

CLONTARF—Superior, pre-war House; 7 bedrooms, 2 reception, garage, good garden; £120, free.—M 297, this office. 23 F

DONNYBROOK, £100, or £1,450, Brick, pre-war, 5 bedrooms, 3 sittings; near electrics. Apply Arthur Jones, Son, Auctioneers, 10 Stephen's Green. 23 F

"IRISH TIMES" BRANCH OFFICE
WILLIAM STREET, LIMERICK.
ADVERTISEMENTS CAN BE HANDED IN UNTIL 3.30 P.M. DAILY
FOR INSERTION IN NEXT DAY'S ISSUE.

THE L.S.F.

AT THE RACES in the Phœnix Park on Saturday. Above: Mrs. W. E. Wylie and Countess Taaffe. Right: Lady Charles Cavendish.

WEDDINGS

AFTER THE WEDDING, in St. James's Church, Spanish place, London, of Dr. Patrick Tierney, Harley street, eldest son of the late Mr. and Mrs. D. Tierney, Cork, and Miss Zita Hill, daughter of the late Captain G. L. Hill and of Mrs. Hill, Castle Hill, Reading.

Lady Maffey at the Phœnix Park races on Saturday.

AFTER THE WEDDING recently at Howth Church, of Mr. P. R. Carter, "Chandos," Rialto, Dublin, and Miss Lilian I. Grant, "Tenebo," Dublin road, Sutton.

ON THE MARCH: Members of the Local Security Force on parade through Dublin on Sunday morning.

A GROUP taken at the R.S.P.U. "At Home," at Park avenue, on Saturday last. In front (from left) are: Mr. P. A. Foley (District Superintendent, G.N.R.), Mr. W. H. Richardson (Secretary, Irish Railway Clearing House), Mr. G. B. Howden (General Manager, G.N.R.), Miss K. Murray (Ladies' Captain), Mr. J. G. Shanahan (Chief Accountant, G.N.R.), Mr. J. Boylan (Secretary, Railway Tribunal), and Mr. G. Beard.

THE MOST REV. DR. FOGARTY receiving a presentation of his portrait from Mr. W. Cosgrave, T.D. Also in the picture are: Dr. T. F. O'Higgins, T.D.; the Right Rev. Monsignor J. Walsh, General Sir W. Hickie, Surgeon Harry Meade, the Most Rev. Dr. Keane, Bishop of Limerick, and Mr. Leo Whelan, R.H.A. (who painted the portrait)

AFTER THE WEDDING yesterday at the Methodist Centenary Church, St. Stephen's Green, of Mr. C. B. McConnell and Miss Brynhild E. Fannin.

AUCTIONS.

SALE BY AUCTION, AT 110 GRAFTON STREET,
TUESDAY, 13th AUGUST,
"LOUGHMORNE," KIMMAGE ROAD, EAST, TERENURE.

Attractive detached residence, about three minutes' walk from Terenure tram terminus. Stands in about 2 acres and has a frontage to Kimmage road of over 200 feet. Grounds include a nicely-planted lawn, 2 paddocks, well-stocked walled-in garden. Accommodation—Dining-room, drawing-room, morning-room and study, 4 bedrooms, dressing-room, 2 return rooms, bathroom, sep. w.c., heated linen room, maid's room, pantries, kitchen; electric light.

Stables, garage, lofts, cowhouse and hay shed, 2 greenhouses, 2 summerhouses. A choicely situated, attractive residence, held for ever, subject to £30 per annum. Possession to purchaser. Seen by appointment. A. & L. GOODBODY, Solicitors, 24 Dame street.

JAMES H. NORTH & CO.
Auctioneers, 110 GRAFTON STREET.

FARMS FOR SALE

CELBRIDGE, CO. DUBLIN	198 Acres	S.M.,	with good Residence.
BALLINAKILL, ENFIELD, CO. KILDARE	197	do.	do.
LUSK, CO. DUBLIN	256	do.	do.
RALLYBOUGHAL, CO. DUBLIN	134	do.	with Residence.
BALBRIGGAN, CO. DUBLIN	188	do.	Herd's House.
GARRISTOWN, CO. DUBLIN	101	do.	No Residence.

For further particulars apply to:

CRAIGIE BROS., 37 PRUSSIA ST., DUBLIN.

"BATTERSBY'S AUCTIONS."
SALE TO-DAY (in continuation), 12 o'clock.
23 MERRION SQUARE
(Per instructions of Dr. Reginald J. White.)
ANTIQUE FURNITURE, PIANO, "STANDARD" CAR, GREENHOUSE.
(Lot 313 to end of Sale.)
(As already fully advertised.)
N.B.—Motor Car will be Sold at approximately 3 p.m.
On View from 10 o'clock. Admission by ticket 1/-. Terms—Cash and 5 per cent. fees. 'Phone (direct to house) 61638.

BATTERSBY & CO.,
Auctioneers and Valuers,
39 WESTMORELAND ST., DUBLIN.
Established in the Year 1815.

SALES BY TENDER.

HIGH COURT OF JUSTICE—IN BANKRUPTCY.
In the Matter of GEORGE J. BALL, Bankrupt.

WE have been instructed by the Official Assignee in Bankruptcy to offer for SALE BY PRIVATE TENDER, subject to the approval of the Court, the

VALUABLE SMALL FARM,
WEST CARNES,

situate at Bellewstown, being Part of the Lands of Carnes West, in the E.D. of Ardcath, Barony of Duleek, Upper, Co. Meath. Area, 46a. 3r. 17p. Land Commission Annuity, £16 17/6. P.L.V., £34 15/-. The Lands are good, adjoin the public road, are all in grass, are registered on Folio 3198, Meath, and there are no buildings. Possession, with good-will, will be given on December 1, equities will be discharged, and all outgoings and income apportioned to date of acceptance by the Court, of any proposal made to us.

P. LEONARD & CO., M.I.A.A.,
17 LOWER DOMINICK STREET, DUBLIN;
or ST. KEVIN'S, DARTRY ROAD, DUBLIN.

HOUSES TO LET CONTINUED.

ROOMS for Letting, Furnished and Unfurnished. Apply Prim Bros., 21 Dawson street. X

KILLYMOON CASTLE, CO. TYRONE, is the Historic Irish Mansion featured in the "WEEKLY IRISH TIMES" to-day. Price twopence. 23 F

KINGSTOWN—To Let, comfortably Furnished House, two reception, breakfast room, three bedrooms, maid's room, bathroom, etc.; garage, electric and gas. Thompson and Co., Agents. 'Phone Dun Laoghaire 61079. 23 F

LEESON Park—Private Residence, garage; would Sell. Inquire 15 Clyde road, morning. 19 C

MacMANUS—All bearing this name should see the "Irish Family Names" feature in the "WEEKLY IRISH TIMES" to-day. Price twopence. 23 F

PALMERSTON Park (adjoining)—Sunny, modern Villa, 5 bedrooms, conservatory, garage; furnished.—Jones, 10 Stephen's Green. 23 D

RATHFARNHAM—Furnished, modern House, garage; bracing situation; 6, 12 months, £120. Jones, 10 Stephen's Green. 23 D

RATHVILLY, CLIFF—House to Let; garden front and rear; electricity and gas; rent £96 p.a. Apply Walker, Yellow House, Rathfarnham

SELECT, modern House, 193 Mount Prospect avenue, Dollymount. £8 monthly. Key, 176. 22 C

AUCTIONS.

CHERRYFIELD, TEMPLEOGUE
(5 MILES FROM DUBLIN).

IMPORTANT SALE OF HOUSE AND LANDS.

WE have been instructed by the Executors of the late William Harrington, Esq., to SELL ABOVE VALUABLE PROPERTY

BY PUBLIC AUCTION, AT 37 PRUSSIA ST., DUBLIN,
on MONDAY, 29th JULY, at 12 o'clock noon.

PARTICULARS.

The property contains 83 acres 2 roods 16 perches statute measure, or thereabouts, and is subject to Land Purchase Annuity of £48 11s. 0d. Poor Law Valuation on Land £125 and on Buildings £29.

The lands are of excellent quality and all under grass; portion is leased to the Leinster Hockey Union for sports grounds at an annual rent of £80, and other portions were let this season for sports purposes at rents totalling £105. In addition the rents received for grazing lettings for present year amount to £218 10s. 0d., and for two cottages on the land (not including gate lodge) the sum of £40 5s. 9d., making a total income of £443 15s. 9d.

The dwellinghouse, which is very nicely situated, with a southern aspect, overlooks the Dublin Mountains, and is approached by an avenue with gate lodge entrance, and contains 3 reception rooms, 8 bedrooms, bathroom, h. and c. (Vartry water); dairy, store room, pantries, etc. Well-kept walled-in flower and vegetable garden, conservatory.

The out-offices include stabling, cow houses garage, etc.

The property is bounded on the north side by the Dodder River. A supply of Vartry water is also laid on to other portions of the land for stock, as well as to dwellinghouse.

For Conditions of Sale apply to ARTHUR COX, Esq., 42 Stephen's Green, Dublin, Solicitor having Carriage of Sale; or

CRAIGIE BROS., M.I.A.A.,
37 PRUSSIA STREET, DUBLIN.

BATTERSTOWN HOUSE AND LANDS, TRIM, CO. MEATH
(4 MILES FROM TRIM, 28 MILES FROM DUBLIN).

WE have been instructed by Mr. Denis Hannigan to SELL ABOVE WELL-KNOWN RESIDENTIAL FARM BY PRIVATE TREATY.

PARTICULARS.

The Property contains 251 statute acres, subject to Land Purchase Annuity of £31 3s. 10d. and Church Temporalities Charge of £1 5s. 0d. Poor Law Valuation £185 10s. 0d. (current rates £59 15s. 0d.).

The farm lies in a good vein and has at present abundance of keep; it is well fenced and sheltered, and bounded on north and east sides by River Boyne (over 1 mile) and on west side by main Rathmolyon-Trim road.

The dwellinghouse is attractive, stone-built and slated, and is in a very good state of repair. It contains 2 reception rooms, 4 bedrooms, tiled kitchen, dairy, pantry and large scullery; also well-stocked kitchen garden.

The out-offices are stone-built and mostly slated; they comprise tying accommodation for 42 cattle, 4 horse stalls and 2 loose boxes; also a large stone-built and slated barn, good loft accommodation, fowl house and implement shed. There is an exceptionally good dipping tank in farm yard.

For further particulars apply to:

CRAIGIE BROS., M.I.A.A.,
37 PRUSSIA STREET, DUBLIN.

TOBER, DUNLAVIN, CO. WICKLOW.

GRAZING FARM FOR SALE BY PRIVATE TREATY,
FOR EXECUTORS OF THE LATE WM. HARRINGTON, Esq.

PARTICULARS.

The Property contains 271 acres 2 roods 35 perches statute measure, subject to Land Purchase Annuity of £70 13s. 10d. Poor Law Valuation £276 10s. 0d.

The lands are all under grass, the majority of it being of prime quality; they are well watered and fenced and conveniently situated about 1 mile from the village of Dunlavin.

There is a herd's house on the property in good repair.

For further particulars apply to:

CRAIGIE BROS.,
37 PRUSSIA STREET, DUBLIN.

STORE CATTLE AUCTION
TO-MORROW (THURSDAY),
AT 11 o'clock PRECISELY.
In our SALE PADDOCKS, 63 PRUSSIA STREET, DUBLIN, AT 11 O'CLOCK SHARP.

GANLY & SONS.
"WROXTON," FOXROCK.
"CASTLEKEVIN," ANNAMOE, CO. WICKLOW.
18 MERLYN PARK, BALLSBRIDGE
(As already fully advertised).
AUCTION SALE THIS DAY, in our SALEROOMS, LINCOLN PLACE, at 2.30 p.m.

GARVEY & GOOD,
F.S.I., M.I.A.A.

STORE CATTLE SALE
AT 50 PRUSSIA STREET, DUBLIN,
TO-MORROW (THURSDAY),
Commencing at 11 o'clock.
Entries include a very fine show of A.A. Cross Bullocks and Heifers, consigned direct from well-known breeders.

GAVIN LOW, LTD.

HOUSES TO LET CONTINUED.

TO Let, well Furnished, modern House, select suburb, Upper Drumcondra, Whitehall; 4 bedrooms, etc.; large garden, garage if required; adults only; reference; 'bus route.—M 225, this office. 22 E

TO Let, modern House, over shop, Rathgar, £84 per annum, free.—R 0 196, Irish Times Branch Office, Baggot street. 22 C

TO Let, semi-detached House; 9 rooms, a.c. h. and c.; 6 Charleston road, Rathmines. Apply John Collins, Solicitor, 25 Wicklow street.

£100 FREE, modern, 3 bedrooms, garage; near Ranelagh chapel.—Arthur Jones, Auctioneers, 10 Stephen's Green. 23 F

HOUSES AND LANDS WANTED TO RENT OR PURCHASE.

FARM Wanted—A good-class Farm required, within a radius of 20 miles of Dublin, having at least 100 acres, medium-sized residence, outoffices, etc.; up to £5,000 will be paid for suitable holding. Replies to Thos. Dockrell, Sons and Co., Ltd., Agents, South Great George's street, Dublin. 23 F

HOUSES AND LANDS WANTED TO RENT OR PURCHASE CONTINUED.

FITZWILLIAM Street, or Square—Wanted immediately good House, preferably one in flats, or one convertible; good price paid for suitable house. Replies to Hamilton and Hamilton, Ltd., 60 Dawson street. 23 D

GROUND Rents required, also Houses with or without tenants. Reply, M 227, this office. T

WANTED, House to Rent, Glasnevin district, 3-4 bedrooms.—M 127, this office. 19 C

WANTED, good, non-basement, detached House, north or south suburbs; must have garage; price £1,200-£1,500. Replies to Prim Bros., Agents, 21 Dawson street. 19 D

WANTED, Bungalow or small House to Rent, period 6 months. Partly Furnished; Rathfarnham or Dundrum district; must be near tram and 'bus.—M 195, this office. 22 E

WANTED, immediately, small House or Unfurnished Flat, Phibsborough, Drumcondra, Clontarf vicinities: £72/£78.—M 217, this office. 22 C

APARTMENTS AND FLATS TO LET.

DUBLIN AND DISTRICT.

A LARGE variety of Furnished and Unfurnished Flats, Guests Houses, Bed-sittingrooms, all parts. "Ideal Agency," 6 Nassau street; 'phone, 63250. 19 C

AT 7 Upper Pembroke street—Furnished, 2-room Flat; suit two ladies. 19 C

AT 39 Lower Leeson street—Well Furnished, self-contained Drawingroom Flat; adults only. 19 C

ATTRACTIVE, comfortably Furnished, Flat, sitting, two bedrooms, etc.; garage.—6 Lower Fitzwilliam street. 19 C

APARTMENTS & FLATS TO LET CONTINUED

AT 25 Clyde road, Ballsbridge—Superior Accommodation for select Guests; excellent catering; every modern convenience. Telephone 63682. 19 C

ABSOLUTELY self contained, Unfurnished Flat, Northumberland road; 3 rooms, newly painted and decorated; private bathroom, garden; rent £72. Enquiries, 'phone 21734.—M 174, this office. 20 D

ATTRACTIVE Divan Bed-Sittingroom, full or partial board. 'Phone, 16 Earlsfort terrace. 22 E

ACCOMMODATION, superior, moderate, board as required.—49 Wellington road, Ballsbridge. 'Phone 65233. 22 E

A HALL Flat, new house, newly decorated, furnished; constant hot water; facing Percy temple grounds.—8 Belmont Villas, off Morehampton road; 40/-; 2 adults. 22 D

AT 92 Lower Baggot street—Hall Flat, Kitchenette, bath, etc.; adults. 23 F

ATTRACTIVELY Furnished Bed-Sittingrooms, double and single; own kitchenettes.—18 Harcourt terrace. 23 F

AT 40 Northumberland road—Exclusive Accommodation; visitors catered for. 'Phone 63480. 23 F

A SUNNY, self contained, Furnished Flat; select, private house, South side.—M 285, this office. 23 F

ATTRACTIVE, modern three-room, Unfurnished Flat; garage.—59 Rathgar road. 23 F

AN exceptionally good Selection of Furnished and Unfurnished Flats are now available, all sizes including Mansion Flats, with central heating and running hot water. Fullest particulars from Exchange Buildings, Limited, 48 Kildare street. 23 F

AT 69 Lower Leeson street, Stephen's Green—Full Board, 30/- weekly, permanents. 23 F

AT Clontarf—Hall Flat, 4 large rooms, garage, garden, etc.; most convenient.—Archer, 12 Lower Fitzwilliam street. 23 F

BALLSBRIDGE—Unfurnished, three-roomed Flat, h. and c., electric light; 21/- weekly.—M 88, this office. 21 D

BED-SITTINGROOMS, large or small, to Let, with attendance if required.—79 Kenilworth square. 'Phone 91076. 23 E

BIJOU, sunny, self-contained, Unfurnished Flat, Merrion road; three rooms, also kitchenette, bath, toilet; all separate; moderate; adults.—M 244, this office. 22 E

BED-SITTINGROOM, bathroom, kitchenette, large garden, balcony; seen any time.—29 Pembroke road. 23 B

BEAUTIFUL Furnished Flat, Palmerston road; 4 rooms, bathroom; rent £104. 'Phone 63250.

BED-SITTINGROOM, Kitchenette, Furnished; own meter, sink, use bathroom; suit two adults.—66 Kenilworth Park. 23 F

COMFORTABLY Furnished Flat; 2 bedrooms, sittingroom, all-electric kitchen, use of bathroom; quiet house, Rathgar; garden; £2 monthly.—M 89, this office. 21 D

CHARMING Flat, unfurnished, containing four rooms, kitchenette, bathroom, etc.; vicinity Northumberland road. Apply 114 Stephen's Green. 'Phone 51359. 22 C

COMFORTABLY Furnished Bed-Sittingroom, 2 divan beds; attendance; every convenience.—7 Upper Pembroke street. 22 X

DUBLIN Service Flats, 28 Upper Pembroke street (telephone 62888)—Bed-Sittingrooms, with h. and c., and well Furnished Suites, private bathrooms; any period; restaurant, garage. T

DUBLIN—Paying Guests received; select house; full board; 30/- weekly.—83 Ranelagh road. 22 E

EARLSFORT terrace (15)—Unfurnished Drawing-room Flat, three rooms, bathroom, kitchen; select house. 19 C

FURNISHED Flats.—79 Merrion square. 19 C

FITZWILLIAM square—Good, self contained Drawingroom Flat; 4 good rooms, kitchenette, bathroom, all conveniences; rent £110.—Prim Bros., Dawson street. 19 D

FLATLET, Furnished, every convenience; suit one.—15 Upper Leeson street. 'Phone 61336.

FITZWILLIAM square—Furnished, two Rooms, kitchenette, own bathroom; 25/- weekly.—Barklie, Agent, 43 Lower O'Connell street. 23 F

FITZWILLIAM street and Pembroke road—Self-contained Top Flats; excellent value, £52.—Archer, 12 Lower Fitzwilliam street. 23 F

FURNISHED Hall Flat to Let, Terenure, self-contained; 2 bedrooms, large living room, kitchen, bathroom, etc.; quiet, pleasant situation. Seen by appointment. 'Phone: Dublin, 95561. 23 F

GOOD class Accommodation; garage; board as required.—29 Grosvenor place, Rathgar.—M 147, this office. 19 C

GENTLEMEN, select, quiet Accommodation, Partial Board; moderate.—26 Hatch street, Stephen's Green. 23 F

HERBERT street—Exceptionally fine Hall Flat; 4 fine rooms, garden, garage (extra), etc.; £84. Also Drawingroom Flat, same house.—Archer, 12 Lower Fitzwilliam street. 23 F

HALL, Drawingroom, self-contained Flats, sitting-room, 2 bedrooms, bathroom, kitchenette.—75 Pembroke road. 10 X

IDEAL Accommodation, partial from £1, full from 30/-.—89 Eglinton road, Donnybrook. 23 F

LADY or Gentleman can have a really comfortable, refined Home in private Protestant lady's house on Rathgar road; terms moderate.—M 315, this office.

LADY can have Accommodation, residential district, Dundrum; full or partial board.—M 327, this office.

MODERN Bed-sittingrooms, modern furnishings, every comfort, full or partial board; moderate terms; restaurant.—15 Lower Mount street, Merrion square. 19 C

McMANUS—All bearing this name should see the Irish Family Names feature in the "WEEKLY IRISH TIMES" to-day. Price twopence. 23 F

MONKSTOWN—Longford terrace—Flat, rent £75; gas, electricity. Apply M 299, this office. 23 F

NORTHUMBERLAND road—First floor, Unfurnished; 3 rooms, bathroom; self contained; garden; newly decorated, carpeted house; rent £72; 'phone 21734.—M 173, this office. 20 D

RATHMINES—To Let, 25 Leinster square; 2 self-contained, newly decorated and connected Flats; electricity, h. and c., wcs. Key, 4 Leinster square.

SELF-CONTAINED Flats and Maisonettes, Furnished and Unfurnished, for Letting, all districts, city and suburbs. Apply Prim Brothers, 21 Dawson street. X

SELF Contained Furnished Flat, rent, one, two months; dining lounge; three bedrooms; garage; telephone; Ballsbridge; reference.—M 319, this office.

SELF Contained, Unfurnished Flat, suit couple; £5 monthly; Pembroke.—M 284, this office. 23 F

ST. Stephen's Green—Furnished Hall Flat, suitable for doctor, dentist, containing 2 large rooms, kitchen, h. and c. bath, w.c. Rent and full particulars from Thos. Dockrell, Sons and Co., Ltd., Agents. 23 F

VERY select Accommodation, with excellent food, in private house, Rathmines district.—M 194, this office. 19 C

WILTON Place Mansion—Unfurnished, self-contained Drawingroom Flat; three rooms, kitchenette, bathroom. 'Phone 62951. 21 D

3-ROOMED Garden Flat or Bed-sittingroom, kitchenette. Address "Z 1628, Flat," this office.

24 MARLBOROUGH road, Donnybrook—Comfortable Accommodation for two or three sharing large room, single beds; moderate. 19 C

41 PEMBROKE road—Large Bed-Sittingroom; suit two; partial board; all conveniences. 22 E

APARTMENTS AND FLATS WANTED.

AN Unfurnished Flat or small House; 2 sitting, 2 bedrooms, kitchenette, bathroom; within 3 miles Dublin; permanent; civil servant; £90.—M 292, this office.

ELDERLY lady wants well Furnished Bedroom or Bed-sittingroom and kitchenette, slight attendance; Protestant house, neighbourhood Belgrave square, Rathmines, Rathgar.—R 0 195, Irish Times Branch Office, Rathmines. 22 E

FURNISHED, self-contained Flats Required, Ballsbridge area; rents about £104.—"Ideal Agency," 6 Nassau street. 'Phone 63250.

TWO Ladies want Unfurnished Half-House, up-to-date arrangements, four bedrooms, one or two sittingrooms; Orwell road district to Rathfarnham. Address "Z 1630, Half-House," this office.

WANTED, roomy Bed-Sittingroom, garden front, kitchenette, etc.; one gentlewoman; £1 weekly; Pembroke, preferred. Address "Z 1632, Room," this office.

NURSING HOMES AND INSTITUTIONS.

PROTESTANT Nursing Home has vacancy for Chronic Patient; moderate terms.—M 151, this office. 19 C

SEASIDE AND COUNTRY.

HOUSES TO LET AND WANTED.

AT Delgany—Modern, detached, 6 principal rooms, garage, nice garden, Southern aspect, 'bus line; £80, exclusive.—Jones, Auctioneers, 10 Stephen's Green. 23 F

AUBURN, Burnaby road, Greystones, semi-detached, to Let, Unfurnished; completely redecorated inside and out, comprising 2 sittingrooms, 5 bedrooms (h. and c. in four), study, bathroom, garden, telephone, electric light throughout. Apply Hanna, 65 Landowne road, Dublin. X

BRAY—Cottage to Let, September; £2 monthly; near sea.—M 298, this office. 23 F

BRAY—Cottage to Let, month August; situate on sea front. Apply Walker, Yellow House, Rathfarnham.

COTTAGES, four and seven rooms, water convenient, free range poultry, firewood free; rent 5/-, 10/- weekly. Paying Guests, 35/-.—Manager, Mount St. Benedict, Gorey. 22 C

DUN LAOGHAIRE—Let or Sell, modern, five roomed House, bathroom, kitchenette, gardens, garage.—511, Irish Times Branch Office, Dun Laoghaire. 23 F

FURNISHED House, all modern conveniences, to Let for period; rent £150 yearly.—"Derrybawn," Mountown Park, Dun Laoghaire. 'Phone 64769. 19 C

FINE country Residence, close to Athboy; 3 reception rooms, 6 family bedrooms, bathroom, 2 w.c.s, domestic offices, garage, stables; £84, free. Apply Hamilton and Hamilton, Ltd., Auctioneers and Valuers, 60 Dawson street. 23 F

FARMHOUSE to Let, Midlands, 50 miles Dublin; bathroom, etc., garden, greenhouse, garage. Address "Z 1636, House," this office.

GREYSTONES—Unfurnished Houses to Let.—Rockfort Doyle, Auctioneer, Greystones. 'Phone 32. 8 17

GALWAY—House to Let for August and September. Salthill area; every convenience. Address "Z 1624, House," this office.

HOWTH and Sutton—Furnished Houses for summer Letting. Apply Walshe, House Agent, Howth. X

LOUGH Corrib, near Oughterard—Furnished Bungalow, 4 bedrooms, living room, kitchen, bedding, linen, plate, etc.; two boats; cook available; 15 guineas month or shorter periods.—Browne, Uplands, Annamoe, Wicklow. 19 C

MONKSTOWN—Furnished Residence Letting for August; garage, garden; adults preferable.—2 Brighton avenue.

MODERN Furnished House at Dun Laoghaire to Let, August.—M 69, this office. 18 X

SUBSTANTIAL 6-roomed country House, furnished; Hill district outside Enniskerry, for season or on lease.—Box 7616, Eason's Advertising Service, Dublin. 8 X

TO Let, spacious Bungalow, 5 rooms and kitchen, electric light, every modern convenience, nicely situated, 52 miles from Dublin. Full particulars, address "Z 1618, Bungalow," this office.

WANTED to Rent, Unfurnished, within a radius of 20 miles of Dublin, South side, a detached, medium-sized, non-basement House, having 3 reception rooms, 3 bedrooms, maid's room, h. and c. bath, electric light; rent approximately £100, free. Replies to Thos. Dockrell, Sons and Co., Ltd., Agents. 21 C

WANTED, small, Unfurnished Bungalow or Cottage, modern conveniences; County Co. Wicklow, accessible to 'bus or rail. Address "Z 1606, Bungalow," this office.

APARTMENTS AND FLATS TO LET AND WANTED. SEABIDE AND COUNTRY

AT Monkstown, best position, sea front—Unfurnished Flat, private house.—7 Clifton terrace. 23 C

AT Blackrock—Exceptional self-contained 5-roomed Flat, garage, etc.; £96.—Archer, 12 Lower Fitzwilliam street. 23 F

BEAUTIFULLY Furnished Flat, all conveniences.—1 Idrone terrace, Blackrock. Seen any time. 22 F

BOARD Residence, semi-farmhouse, beside Howth Town, from August 9, one lady (Protestant preferred); permanent 30/-, otherwise 35/-; homely, comfortable. Address "Z 1623, Board," this office.

BRAY—Guest House, quiet, secluded; children welcomed; home comforts. 'Phone: Bray, 281.

COMPACT, Unfurnished Flat, beautifully situated; five rooms, kitchenette, bathroom, hot supply; garage. Apply Caretaker, 1 Monkstown House, Monkstown avenue, 2 to 5 o'c. 22 C

DUN Laoghaire—Superior Accommodation, excellent food, detached private house, suitable one or two; partial or full board; private sittingroom; telephone